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**Finance (No.2) Act, 2004**

**Section 197 - In**

SECTION 39: Amendment of S.197 of the Income Tax Act, 1961), in sub-section (1), for the figures and letters "194C, 194D, 194G, 194H, 194-I, 194J, 194K", the figures and letters "194C, 194D, 194G, 194H, 194-I, 194J, 194K, 194LA" shall be substituted with effect from the 1st day of October, 2004.