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

**Section 52 - Amendment of Section 245RR: In**

S.245RR of the Income Tax Act, 1961), for the words, brackets, figures and letter "under sub-section (1) of section 245R", the words, brackets, figures and letter "under sub-section (1) of section 245Q" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of October, 1998.