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Finance (No.2) Act, 2009

Section 89 - In section 89 of the Income-tax Act, the following proviso shall be inserted with effect from the 1st day of April,

SECTION 38: Amendment of i) of clause (10C) of section 10, a scheme of voluntary separation, if an exemption in respect of any amount received or receivable on such voluntary retirement or termination of his service or voluntary separation has been claimed by the assessee under clause (10C) of section 10 in respect of such, or any other, assessment year."