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**Finance Act, 1995**

**Section 5 - AMENDMENT OF SECTION 10A In section 10A of the Income-tax Act, in sub-section**

2), after clause (i), the following clause shall be inserted with effect from the 1st day of April, 1996, namely.  
:" (ia) in relation to an undertaking which begins to manufacture or produce any article or thing on or after the 1st day of April, 1995, its exports of such articles or things are not less than seventy-five per cent of the total sales thereof during the previous Act".