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Finance Act, 1995

Section 7 - AMENDMENT OF SECTION 32 In section 32 of the Income-tax Act, in sub-section

1), with effect from the 1st day of April, 1996," (a) the first proviso shall be omitted; (b) in the second proviso, the word 'further' shall be omitted; (c) in the third proviso, for the word "also", the word "further" shall be substituted.