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**Finance Act, 1997**

**Section 1 - SHORT TITLE AND COMMENCEMENT**

FINANCE ACT, 1997 FINANCE ACT, 1997 26 of 1997 May 14, 1997 An Act to give effect to the financial proposals of the Central Government for the financial year 1997-98 Be it enacted by Parliament in the Forty-eighth Year of the Republic of India as follows :- 1) This Act may be called the Finance Act, 1997. (2) Save as otherwise provided in this Act, Sections 2-to61-shall be deemed to have come into force on the 1st day of April, 1997.