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Finance Act, 1997

Section 19 - AMENDMENT OF SECTION 55 -InSection 55 of the Income Tax Act-, with effect from the 1st day of April, 1998

a) in sub-section (1), in clause (b), in sub-clause (1), after the words "goodwill of a business", the words "or a right to manufacture, produce or process any article or thing" shall be inserted', (b) in sub-section (2), in clause (a), after the words "being goodwill of a business", the words "or a right to manufacture, produce or process any article or thing," shall be inserted.