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**Finance Act, 1997**

**Section 27 - AMENDMENT OF SECTION 80L -InSection 80-L of the Income Tax Act-, in sub- section**

1) with effect from the 1st day of April, 1998,- (a) clause (iv) shall be omitted; (b) in clause (x), the words ", or dividend received from," shall be omitted-, (c) in the proviso, for the word, brackets and figures "clause (iv)", the word, brackets and figure "clause (i)" shall be substituted.