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Finance Act, 1997

Section 37 - AMENDMENT OF SECTION 115JA -InSection 115-JA of the Income Tax Act-, in sub-section

2),- (a) in clause (vii), in the Explanation, the word "or" shall be inserted at the end; (b) after clause (vii) as so amended, the following clause shall be inserted with effect from the 1 st day of April, 1998, namely :- "(viii) the amount of profits eligible for deduction underSection 80- HHC, computed under clause (a), (b) or (c) of sub-section (3) or sub-section (3-A), as the case may be, of that section, and subject to the conditions specified in sub- sections (4) and (4-A) of that section; (ix) the amount of profits eligible for deduction underSection 80-HHE, computed under sub-section (3) of that section."