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Finance Act, 1997

Section 45 - AMENDMENT OF SECTION 172 -InSection 172 of the Income Tax Act-, after sub-section

7), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1976, namely :- "(8) For the purposes of this section, the amount referred to in sub-section (2) shall include the amount paid or payable by way of demurrage charge or handling charge or any other amount of similar nature."