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Finance Act, 1997

Section 46 - AMENDMENT OF SECTION 193 -InSection 193 of the Income Tax Act-, in the proviso, with effect from the the 1st day of

a) clause (iii-a) shall be omitted, (b) for clause (iv), the following clause shall be substituted, namely :- "(iv) any interest payable on any security of the Central Government or a State Government."