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Finance Act, 1997

Section 47 - AMENDMENT OF SECTION 194 -InSection 194 of the Income Tax Act-, after the proviso, the following proviso shall be

SECTION 47: AMENDMENT OF SECTION 194 -InSection 194 of the Income Tax Act-, after the proviso, the following proviso shall be inserted with effect from the 1st day of June, 1997, namely:- "Provided further that no such deduction shall be made in respect of any dividends referred to inSection 115-0".