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Finance Act, 1997

Section 50 - AMENDMENT OF SECTION 196C - InSection 196-C of the Income Tax Act-, the following proviso shall be inserted with effect

SECTION 50: AMENDMENT OF SECTION 196C - InSection 196-C of the Income Tax Act-, the following proviso shall be inserted with effect from the 1st day of June, 1997, namely :- "Provided that no such deduction shall be made in respect of any dividends referred to inSection 115-0".