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Finance Act, 1997

Section 63 - DEFINITIONS -In this scheme, unless the context otherwise requires,

a) "declarant" means a person making the declaration under sub-section (1) of Section 64; (b) "Income Tax Act" meansthe Income Tax Act, 1961 (43 of 1961)-; (c) "Wealth Tax Act" meansthe Wealth Tax Act, 1957 (27 of 1957)-; (d) all other words and expressions used in this Scheme but not defined and defined in the Income Tax Act or the Wealth Tax Act shall have the meanings respectively assigned to them in those Acts.

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