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**Finance Act, 1997**

**Section 71 - DECLARATION NOT ADMISSIBLE IN EVIDENCE AGAINST DECLARANT -  
Notwithstanding anything contained in any other law for the**

1) of Section 64 shall be admissible in evidence against the declarant for the purpose of any proceeding relating to imposition of penalty or for the purposes of prosecution under the Income Tax Act or the Wealth Tax Act or the Foreign Exchange Regulation Act, 1973 (46 of 1973)-or the Companies Act, 1956 (1 of 1956),