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Finance Act, 1999

Section 67 - AMENDMENT OF SECTION 180 InSection 180 of the Income Tax Act-, before the Explanation, the following proviso shall be

SECTION 67: AMENDMENT OF SECTION 180 InSection 180 of the Income Tax Act-, before the Explanation, the following proviso shall be inserted with effect from the 1st day of April, 2000, namely:- "Provided that nothing contained in this section shall apply in relation to the previous year relevant to the assessment year commencing on or after the 1st day of April, 2000."