

Finance Act, 1999

Section 90 - CONSEQUENTIAL AMENDMENTS The following amendments

being consequential in nature) shall be made in the Income Tax Act with effect from the 1st day of April, 2000, namely:- (a) in Section 10-A, in sub-section (4), in clause (in), after the word, figures and letters "Section 80-IA", the words, figures and letters "or Section 80-IB" shall be inserted', (b) in Section 10-B, in sub-section (4), in clause (iii), after the word, figures and letters "Section 80-IA", the words, figures and letters "or Section 80-IB" shall be inserted, (c) in Section 80-A, in sub-section (3), after the word, figures and letters "Section 80-IA", the words, figures and letters "or Section 80-IB" shall be inserted', (d) in Section 88, in sub-section (2), in clause (xvi), in the Explanation, in clause (ii), for the words, brackets, letters and figures "clause (ca) of sub-section (12) of Section 80-IA", the words, brackets, figures and letters "the Explanation to subsection (4) of Section 80-IA" shall be substituted, (e) in Section 115-JA,- (i) in sub-section (2), in the Explanation,- (A) in clause (v),- (I) for the words, brackets, letters and figures "sub-clause (b) or sub-clause (c) of clause (iv) of sub-section (2) of Section 80- IA", the words, brackets, figures and letters "sub-section (4) and sub-section (5) of Section 80-IB" shall be substituted-, (II) for the words, brackets, figures and letters "profits and gains under sub-section (5) of Section 80-IA", the words, brackets, figures and letters "profits and gains under sub-section (4) or sub-section (5) of Section 80-IB" shall be substituted; (B) in clause (vi), for the words, brackets, figures and letters "under subsection (12) of Section 80-IA and subject to fulfilling the conditions laid down in sub-section (4-A) of Section 80-IA", the words, brackets, figures and letters "as defined in the Explanation to subsection (4) of Section 80-IA and subject to fulfilling the conditions laid down in that sub-section" shall be substituted.