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Finance Act, 1999

Section 98 - AMENDMENT OF SECTION 4 -In the Expenditure Tax Act, 1987

35 of 1987) (hereinafter referred to as the Expenditure Tax Act), in Section 4, in clause (a), with effect from the 1st day of April, 2000- (a) in the first proviso, for the words, brackets, figures and letters "clause (ii) of subsection (5) of Section 80-IA", the words, brackets, letters and figures "clause (a) of sub-section (7) of Section 80-IB" shall be substituted', (b) in the second proviso, for the words, letters, brackets and figures "clause (ii-a) of sub-section (5) of Section 80-IA", the words, brackets, figures and letters "clause (a) of sub-section (7) of Section 80-IB" shall be substituted.