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Finance Act, 2000

Section 12 - AMENDMENT OF SECTION 24 In Section 24 of the Income Tax Act, in sub-section

2), in the second proviso, with effect from the 1 st day of April, 2001,- (i) for the figures, letters and words "1st day of April, 2001", the figures, letters and words "1 st day of April, 2003" shall be substituted; (ii) for the words "seventy-five thousand rupees", the words "one lakh rupees" shall be substituted.