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Finance Act, 2000

Section 16 - AMENDMENT OF SECTION 35 In Section 35 of the Income Tax Act, in sub-section

2-AB), in clause (1), for the words "a sum equal to one and one-fourth times of the expenditure", the words "a sum equal to one and one-half times of the expenditure" shall be substituted with effect from the 1st day of April, 2001.