

Source: sooperkanoon.com/act/455220

Finance Act, 2000

Section 20 - AMENDMENT OF SECTION 43-B In Section 43-B of the Income Tax Act, in Explanation 4, in clause

c), for the words, brackets and figures "approved by the Central Government under clause (viii) of sub-section (1) of Section 36", the words, brackets and figures "eligible for deduction under clause (viii) of sub-section (1) of Section 36" shall be substituted.