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Finance Act, 2000

Section 38 - AMENDMENT OF SECTION 80-IA In Section 80-IA of the Income Tax Act,

a) in sub-section (3), for the words "any industrial undertaking", the words, brackets and figures "an industrial undertaking referred to in clause (iv) of sub-section (4)" shall be substituted; (b) in sub-section (4), in clause (i), in the Explanation, for clause (c), the following clause shall be substituted with effect from the 1st day of April, 2001, namely :- "(c) a water supply project, water treatment system, irrigation project, sanitation and sewerage system or solid waste management system;".