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Finance Act, 2000

Section 45 - AMENDMENT OF SECTION 87 In Section 87 of the Income Tax Act, with effect from the 1st day of April, 2001,

a) in sub-section (1), for the word, figures and letter "and 88-B", the figures, letters and word ", 88-B and 88-C" shall be substituted; (b) in sub-section (2), after the words, figures and letter "or Section 88-B", the words, figures and letter "or Section 88-C" shall be inserted.