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**Finance Act, 2000**

**Section 51 - AMENDMENT OF SECTION 115-JAA In Section 115-JAA of the Income Tax Act, in sub-sections**

4) and (5), after the word, figures and letters "Section 115-JA", the words, figures and letters "or Section 115-JB, as the case may be" shall be inserted with effect from the 1st day of April, 2001.