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**Finance Act, 2000**

**Section 54 - AMENDMENT OF SECTION 115-P In Section 115-P of the Income Tax Act, for the words "two per cent", the words "one and**

SECTION 54: AMENDMENT OF SECTION 115-P In Section 115-P of the Income Tax Act, for the words "two per cent", the words "one and one-half per cent" shall be substituted with effect from the 1st day of June, 2000.