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Finance Act, 2000

Section 60 - AMENDMENT OF SECTION 194-A In Section 194-A of the Income Tax Act, in subsection

3), in clause (i),- (a) for the words "two thousand five hundred rupees", the words "five thousand rupees" shall be substituted with effect from the 1st day of June, 2000; (b) in the proviso, in clause (c), for the words "for residential purposes", the words, brackets and figures "for residential purposes and which is eligible for deduction under clause (viii) of subsection (1) of Section 36" shall be substituted.