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Finance Act, 2000

Section 74 - AMENDMENT OF SECTION 31 In Section 31 of the Wealth Tax Act, 1957 with effect from the 1st day of June, 2000,

a) in sub-section (2), in the first proviso, after the words and figures "where as a result of an order under Section 23," the words, figures and letter "or Section 23-A," shall be inserted; (b) in sub-section (6), after the words and figures "an appeal under Section 23", the words, figures and letter "or Section 23-A" shall be inserted.