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Finance Act, 2001

Section 4 - AMENDMENT OF SECTION 9 InS.9 of the Income-tax Act-, in sub-section

1), in clause (vi), in Explanation 2, with effect from the 1 st day of April, 2002," (i) after clause (iv), the following clause shall be inserted, namely:" "(iva) the use or right to use, any industrial, commercial or scientific equipment but not including the amounts referred to in section 44BB-;"; (ii) in clause (vi), for the words, brackets and figures "sub-clauses (i) to (v)", the words, brackets, figures and letter "sub-clauses (i) to (iv), (ivd) and (v)" shall be substituted.