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**Finance Act, 2001**

**Section 9 - AMENDMENT OF SECTION 11 InS.11 of the Income-tax Act-, in sub-section**

2), after the proviso, the following proviso shall be inserted with effect from the 1st day of April, 2002, namely:" Provided further that in respect of any income accumulated or set apart on or after the 1st day of April, 2001, the provisions of this sub-section shall have effect as if for the words "ten years" at both the places where they occur, the words "five years" had been substituted.'.