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**Finance Act, 2001**

**Section 28 - AMENDMENT OF SECTION 44AB InS.44AB of the Income-tax Act-,"**

a) in the second proviso, after the words "and a further report", the words "by an accountant" shall be inserted; (b) in the Explanation occurring at the end, for clause (ii), the following clause shall be substituted, namely:" '(ii) "specified date", in relation to the accounts of the assessee of the previous year relevant to an assessment year, means the 31st day of October of the assessment year.'