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Finance Act, 2001

Section 40 - AMENDMENT OF SECTION 80GG Insection 80GG of the Income-tax Act-, in the proviso, in clause

ii), for the words, brackets, figures and letters "under sub-clause (i) of clause (a) or, as the case may be, clause (b) of sub-section (2) ofsection 23-", the words, brackets, letters and figures "under clause (a) of sub-section (2) or, as the case may be, clause (a) of sub-section (4) ofsection 23-" shall be substituted with effect from the 1st day of April, 2002.