

Source: [sooperkanoon.com/act/455364](http://sooperkanoon.com/act/455364)

**Finance Act, 2001**

**Section 41 - AMENDMENT OF SECTION 80HHC Insection 80HHC of the Income-tax Act-, in subsection**

1B) for clauses (ii), (iii) and (iv), the following clauses shall be substituted with effect from the 1st day of April, 2002, namely :"- "(ii) seventy per cent thereof for an assessment year beginning on the 1st day of April, 2002; (iii) fifty per cent thereof for an assessment year beginning on the 1st day of April, 2003; (iv) thirty per cent thereof for an assessment year beginning on the 1 st day of April, 2004."