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Finance Act, 2001

Section 43 - AMENDMENT OF SECTION 80HHF Insection 80HHF of the Income-tax Act-, in subsection

1A), for clauses (ii), (lit) 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 1st day of April, 2004."