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**Finance Act, 2002**

**Section 23 - AMENDMENT OF SECTION 47 -InSection 47 of the Income Tax Act-, in clause**

xv), after the words and figures "the Securities and Exchange Board of India, established underSection 3 of the Securities and Exchange Board of India Act, 1992-(15 of 1992)", the words, brackets and figures "or the Reserve Bank of India constituted under sub-section (1) ofSection 3 of the Reserve Bank of India Act, 1934-(2 of 1934)" shall be inserted with effect from the 1st day of April, 2003.