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Finance Act, 2002

Section 26 - AMENDMENT OF SECTION 55 -In Section 55 of the Income Tax Act-, with effect from the 1st day of April, 2003,

a) in sub-section (1), in clause (b), in sub-clause (1), after the words "any article or thing", the words "or right to carry on any business" shall be inserted; (b) in sub-section (2), in clause (a), after the words "any article or thing", the words "or right to carry on any business" shall be inserted.