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**Finance Act, 2002**

**Section 28 - AMENDMENT OF SECTION 72-A -InSection 72-A of the Income Tax Act-, in sub-section**

7), in clause (aa), after sub-clause (iii), the following sub-clause shall be inserted with effect from the 1st day of April, 2003, namely:- "(iii-a) the business of providing telecommunication services, whether basic or cellular, including radio paging, domestic satellite service, network of trunking, broadband network and internet services; or".