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Finance Act, 2002

Section 31 - AMENDMENT OF SECTION 80-GGA -In Section 80-GGA of the Income Tax Act-, in sub-section

2), with effect from the 1st day of April, 2003,- (i) in clause (c), in the opening portion, for the words "any sum paid by the assessee in the previous year", the words, figures and letters "any sum paid by the assessee in any previous year ending on or before the 31st day of March, 2002" shall be substituted; (ii) in clause (cc), in the opening portion, for the words "any sum paid by the assessee in the previous year", the words, figures and letters "any sum paid by the assessee in any previous year ending on or before the 31st day of March, 2002" shall be substituted.