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Finance Act, 2002

Section 32 - AMENDMENT OF SECTION 80-HHD -In Section 80-HHD of the Income Tax Act-, in sub-section

1), with effect from the 1st day of April, 2003,- (i) in clause (c), for the words "twenty per cent", at both the places where they occur, the words "twenty-five per cent" shall be substituted; (ii) in clause (d), for the words "ten per cent", at both the places where they occur, the words "fifteen per cent" shall be substituted.