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Finance Act, 2002

Section 33 - AMENDMENT OF SECTION 80-IA -In Section 80-IA of the Income Tax Act-, with effect from the 1st day of April, 2003,

a) in sub-section (2), after the words "industrial park", the words, brackets and figures "or develops or develops and operates or maintains and operates a special economic zone referred to in clause (iii) of sub-section (4)" shall be inserted; (b) in sub-section (7), for the words "Where the assessee is a person other than a company or a cooperative society, the deduction", the words "The deduction" shall be substituted.