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Finance Act, 2002

Section 35 - AMENDMENT OF SECTION 80-L -InSection 80-L of the Income Tax Act-, in sub-section

1), after clause (iii-a), the following clauses shall be inserted with effect from the 1st day of April, 2003, namely:- "(iv) dividends from any Indian company; (v) income received in respect of units from the Unit Trust of India established under the Unit Trust of India Act, 1963 (52 of 1963) other than the income arising from transfer of such units; (v-a) income received in respect of units of a Mutual Fund specified under clause (23-D) ofSection 10-other than the income arising from transfer of such units;".