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Finance Act, 2002

Section 38 - SUBSTITUTION OF NEW SECTION FOR SECTION 89 -ForSection 89 of the Income Tax Act-, the following section shall be

3) ofSection 17-is a profit in lieu of salary, or is in receipt of a sum in the nature of family pension as defined in the Explanation to clause (ii-a) ofSection 57-, being paid in arrears, due to which his total income is assessed at a rate higher than that at which it would otherwise have been assessed, the Assessing Officer shall, on an application made to him in this behalf, grant such relief as may be prescribed."