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Finance Act, 2002

Section 64 - AMENDMENT OF SECTION 158-B -InSection 158-B-of the Income Tax Act, in clause

b), after the words "for the purposes of this Act", the words ", or any expense, deduction or allowance claimed under this Act which is found to be false" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 1995.