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Finance Act, 2002

Section 100 - INSERTION OF NEW SECTION 269-UP -AfterSection 269-UO-of the Income Tax Act, the following section shall be inserted

SECTION 100: INSERTION OF NEW SECTION 269-UP -AfterSection 269-UO-of the Income Tax Act, the following section shall be inserted with effect from the 1st day of July, 2002, namely:- "269-UP. Chapter not to apply where transfer of immovable property effected after certain date.-The provisions of this Chapter shall not apply to, or in relation to, the transfer of any immovable property effected on or after the 1st day of July, 2002."