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Finance Act, 2003

Section 12 - AMENDMENT OF SECTION 13A insection 13A of the Income tax Act,-after the words "Income from other sources or" the words

SECTION 12: AMENDMENT OF SECTION 13A insection 13A of the Income tax Act,-after the words "Income from other sources or" the words "Capital gains or" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1979.