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Finance Act, 2003

Section 20 - AMENDMENT OF SECTION 43 In section 43 of the Income tax Act,-with effect from the 1st day of April, 2004,

a) in clause (3), after the words "but does not include tea bushes or livestock", the words "or buildings or furniture and fittings" shall be inserted; (b) in clause (6), in Explanation 2B, the words "as appearing in the books of account" shall be omitted.