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Finance Act, 2003

Section 21 - AMENDMENT OF SECTION 43B In section 43B of the Income tax Act,-with effect from the 1st day of April, 2004,

a) in clause (e),- (i) for the words "term loan", the words "loan or advances" shall be substituted; (ii) for the words "such loan", the words "such loan or advances" shall be substituted; (b) in the first proviso, the words, brackets and letters "referred to in clause (a) or clause (c) or clause (d) or clause (e) or clause (f)" shall be omitted; (c) the second proviso shall be omitted.