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Finance Act, 2003

Section 51 - AMENDMENT OF SECTION 115AC Insection 11 SAC of the Income tax Act,-for the word "dividends", wherever it occurs, the

SECTION 51: AMENDMENT OF SECTION 115AC Insection 11 SAC of the Income tax Act,-for the word "dividends", wherever it occurs, the words, figures and letter "dividends, other than dividends referred to In section 115-O-" shall be substituted with effect from the 1st day of April, 2004.