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Finance Act, 2003

Section 52 - AMENDMENT OF SECTION 115ACA Insection 115ACA of the Income tax Act,-for the words "income by way of dividends",

SECTION 52: AMENDMENT OF SECTION 115ACA Insection 115ACA of the Income tax Act,-for the words "income by way of dividends", wherever they occur, the words, figures and letter "income by way of dividends, other than dividends referred to Insection 115-O-" shall be substituted with effect from the 1st day of April, 2004.