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Finance Act, 2003

Section 68 - AMENDMENT OF SECTION 163 In section 163 of the Income tax Act,-in sub-section

1), after the proviso, the following Explanation shall be inserted with effect from the 1st day of April, 2004, namely:- 'Explanation.-For the purposes of this sub-section, the expression "business connection" shall have the meaning assigned to it in Explanation 2 to clause (i) of sub-section (1) of section 9 of this Act.'