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Finance Act, 2003

Section 82 - AMENDMENT OF SECTION 196C In section 196C of the Income tax Act,-the following proviso shall be inserted, namely

SECTION 82: AMENDMENT OF SECTION 196C In section 196C of the Income tax Act,-the following proviso shall be inserted, namely: - "Provided that no such deduction shall be made in respect of any dividends referred to In section 115-O."