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Finance Act, 2003

Section 84 - AMENDMENT OF SECTION 197 In section 197 of the Income tax Act,-in sub-section

1), with effect from the 1 st day of June, 2003,- (a) for the words "any income of any person", the words "any income of any person or sum payable to any person" shall be substituted; (b) for the figures and letters "194A, 194D, 194H, 194-1, 194K, 194L", the figures and letters "194A, 194C, 194D, 194G, 194H, 194-1, 194J, 194K" shall be substituted.