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**Finance Act, 2005**

**Section 26 - Amendment of Section 80-IA: In Section 80-IA of the Income Tax Act, in subsection**

4), in clause (i), in sub-clause (a), after the words "consortium of such companies", the words "or by an authority or a board or a corporation or any other body established or constituted under any Central or State Act" shall be inserted with effect from the 1st day of April, 2006.