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Finance Act, 2005

Section 27 - Amendment of Section 80-IB: In Section 80-IB of the Income Tax Act, with effect from the 1st day of April, 2006,

a) in sub-section (4), in the fourth proviso, for the figures, letters and words "31st day of March, 2005", the figures, letters and words "31st day of March, 2007" shall be substituted; (b) in sub-section (8-A), in clause (HI), for the figures, letters and words "1st day of April, 2005", the figures, letters and words "1st day of April, 2007" shall be substituted.