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Finance Act, 2005

Section 88 - In Section 88 of the Income Tax Act, after subsection

SECTION 29: Amendment of 8), the following sub-section shall be inserted with effect from the 1st day of April, 2006, namely- "(9) No deduction from the amount of income tax shall be allowed under this section to an assessee, being an individual or a Hindu undivided family for the assessment year beginning on the 1st day of April, 2006 and subsequent years."