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Finance Act, 2005

Section 119 - In Section 119 of the Income Tax Act, in subsection

SECTION 38: Amendment of 2), in clause (a), with effect from the 1st day of April, 2006, (i) for the word, figures and letters "Sections 115-P, 115-S", the word, figures and letters "Sections 115-P, 115-S, 115-WD, 115-WE, 115-WF, 115-WG, 115-WH, 115-WJ, 115-WK" shall be substituted; (ii) for the words "any class of incomes", the words "any class of incomes or fringe benefits" shall be substituted.