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Finance Act, 2005

Section 61 - Amendment of Section 272-B: In Section 273-B of the Income Tax Act, for the word, figures and letters "Section 271-FA",

SECTION 61: Amendment of Section 272-B: In Section 273-B of the Income Tax Act, for the word, figures and letters "Section 271-FA", the words, figures and letters "Section 271-FA, Section 271-FB" shall be substituted with effect from the 1st day of April, 2006.