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Finance Act, 2005

Section 278 - In Section 278 of the Income Tax Act, for the words "any income chargeable to tax", the words "any income or any fringe

SECTION 63: Amendment of Section 278: In Section 278 of the Income Tax Act, for the words "any income chargeable to tax", the words "any income or any fringe benefits chargeable to tax" shall be substituted with effect from the 1st day of April, 2006.