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**Finance Act, 2007**

**Section 25 - Amendment of section 80CCD: In section 80CCD of the Income-tax Act,**

a) in sub-section (1), for the words "employed by the Central Government", the words "employed by the Central Government or any other employer" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2004; (b) in sub-section (2), for the words "Central Government" at both the places where they occur, the words "Central Government or any other employer" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2004.