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Finance Act, 2007

Section 80D - In section 80D of the Income-tax Act, in sub-section

SECTION 26: Amendment of 1), with effect from the 1st day of April, 2008 -- (a) for the words "paid by him by cheque", the words "paid by him by any mode of payment other than cash" shall be substituted; (b) in clause (i), for the word "ten", the word "fifteen" shall be substituted; (c) in clause (ii), for the word "ten", the word "fifteen" shall be substituted; (d) in the proviso,-- (i) for the word "ten", the word "fifteen" shall be substituted; (ii) for the word "fifteen", the word "twenty" shall be substituted;