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Finance Act, 2007

Section 30 - Amendment of section 80-IC: In section 80-IC of the Income-tax Act, in sub-section

2), with effect from the 1st day of April, 2008 -- (i) in clause (a), in sub-clause (i), for the figures, letters and words "1st day of April, 2012", the figures, letters and words "1st day of April, 2007" shall be substituted; (ii) in clause (b) in sub-clause (i), for the figures, letters and words "1st day of April, 2012", the figures, letters and words "1st day of April, 2007" shall be substituted.