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**Finance Act, 2007**

**Section 197A - In section 197A of the Income-tax Act, in sub-section**

SECTION 58: Amendment of 1C), the words, figures and letter "and is entitled to a deduction from the amount of income-tax on his total income referred to in section 88B" shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 2006.