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Finance Act 1968

Section 9 - Amendment of Section 80k

In section 80K of the Income-tax Act, for the words "being the holder of any share or shares in a company, includes any income by way of dividends paid or deemed to have been paid to him", the words "being the owner of any share or shares in a company, includes any income by way of dividends paid or deemed to have been paid" shall be substituted.
