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Finance (No. 2) Act, 1996

Section 9 - Amendment of Section 24

In section 24 of the Income-tax Act, in sub-section (2), in the proviso, -

(a) for the words "ten thousand rupees", the words "fifteen thousand rupees" shall be substituted with effect from the 1st day of April, 1997;

(b) after the words, brackets, figures and letters "sub-clause (i) of clause (a) of sub-section (2) of section 23", the words brackets and figures "or sub-section (3) of section 23" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1995.
