

Finance Act 1979

Section 4 - Amendment of Section 35b

In section 35B of the Income-tax Act, with effect from the 1st day of April, 1980, -

- (a) in sub-section (1), in clause (b), in sub-clause (i), the words, figures and letters, ", where expenditure is incurred before the 1st day of April, 1978" shall be omitted;
 - (b) sub-section (1A) shall be omitted.
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