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Finance Act 1979

Section 12 - Amendment of Section 80j

In section 80J of the Income-tax Act, in sub-section (4), after the second proviso and before Explanation 1, the following proviso shall be inserted, namely :-

Provided also that in the case of an industrial undertaking which manufactures or produces any article specified in the list in the Eleventh Schedule, the provisions of clause (iii) shall have effect as if for the words "thirty-three years", the words "thirty-one years" had been substituted..
