

Finance Act 1979

Section 22 - Consequential Amendments to Certain Sections

(1) The following amendment (being an amendment of a consequential nature) shall be made in the Income-tax Act, namely :-

In the Eleventh Schedule, for the brackets, words, figures and letter "(See section 32A)", the brackets, words, figures and letters "[See section 32A and section 80J(4)]" shall be substituted.

(2) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1980, namely :-

(a) in sub-section (1) of section 20, in clause (i), for the words, brackets and figures "clauses (iii), (vi) and (vii)", the words, brackets, figures and letter "clauses (iii), (vi), (vii) and (viii)" shall be substituted;

(b) in sub-section (3) of section 80A, -

(i) after the word, figures and letter "section 80G", the words, figures and letters "or section 80GGA" shall be inserted;

(ii) after the word, figures and letters "section 80JJ", the words, figures and letters "or section 80JJA" shall be inserted;

(c) in sub-section (3) of section 80P, -

(i) after the words, figures and letters "or section 80JJ", the words, figures and letters "or section 80JJA" shall be inserted;

(ii) for the words, figures and letters "section 80J and section 80JJ", the words, figures and letters "section 80J, section 80JJ and section 80JJA" shall be substituted.