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Finance Act,1990

Section 9 - Amendment of Section 33a

In section 33A of the Income-tax Act, in sub-section (1), for the proviso, the following provisos shall be substituted, namely :-

"Provided that no deduction under clause (i) shall be allowed unless the planting has commenced after the 31st day of March, 1965, and been completed before the 1st day of April, 1990 :

Provided further that no deduction shall be allowed under clause (ii) unless the planting has commenced after the 31st day of March, 1965, and been completed before the 1st day of April, 1970."
