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Finance Act, 2010

Section 6 - Amendment of Section 10aa

In section 10AA of the Income-tax Act, in sub-section (7), the following proviso shall be inserted, namely:--

"Provided that the provisions of this sub-section [as amended by section 6 of the Finance (No. 2) Act, 2009(33 of 2009)] shall have effect for the assessment year beginning on the 1st day of April, 2006 and subsequent assessment years."
