

**Finance Act, 2010**

**Section 14 - Amendment of Section 44ab**

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In section 44AB of the Income-tax Act, with effect from the 1st day of April, 2011,--

(a) in clause (a), for the words "forty lakh rupees", the words "sixty lakh rupees" shall be substituted;

(b) in clause (b), for the words "ten lakh rupees", the words "fifteen lakh rupees" shall be substituted.

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