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Finance Act, 1985

Section 15 - Amendment of Section 58

In section 58 of the Income-tax Act, in clause (a) of sub-section (1), after sub-clause (i), the following sub-clause shall be inserted with effect from the 1st day of April, 1986, namely :-

"(ia) any expenditure of the nature referred to in sub-section (12) of section 40A.".

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