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**Finance Act, 1985**

**Section 20 - Amendment of Section 80-i**

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In section 80-I of the Income-tax Act, -

- (a) in sub-section (2), in clause (iii), for the words "four years", the words "nine years" shall be substituted;
  - (b) in sub-section (3), in clause (iii), for the words "four years", the words "nine years" shall be substituted;
  - (c) in sub-section (4), in clause (iv), for the words, figures and letters "before the 1st day of April, 1985", the words, figures and letters "before the 1st day of April, 1990" shall be substituted.
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