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Finance Act, 1985

Section 27 - Amendment of Section 115e

In section 115E of the Income-tax Act, with effect from the 1st day of April, 1986, -

(a) in sub-section (1), the words "as increased by a surcharge for purposes of the Union at the rate of twelve and a half per cent. of such income-tax" shall be omitted;

(b) in sub-section (2), in clause (i), for the words "the aggregate of the income-tax and surcharge", the words "the income-tax" shall be substituted.
