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Finance (No. 2) Act, 2004

Section 20 - Amendment of Section 87

In section 87 of the Income-tax Act, with effect from the 1st day of April, 2005,--

(a) in sub-section (1), for the words, figures and letters "sections 88, 88A, 88B and 88C", the words, figures and letters "sections 88, 88A, 88B, 88C, 88D and 88E" shall be substituted;

(b) in sub-section (2), after the words, figures and letter "or section 88C", the words, figures and letters "or section 88D or section 88E" shall be inserted.
