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Finance (No. 2) Act, 2004

Section 21 - Amendment of Section 88

In section 88 of the Income-tax Act, in sub-section (2), in clause (xv), in sub-clause (c), after item (6), the following item shall be inserted with effect from the 1st day of April, 2005, namely:--

"(6A) the assessee's employer where such employer, is an authority or a board or a corporation or any other body established or constituted under a Central or State Act, or".
