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Finance (No. 2) Act, 2004

Section 28 - Amendment of Section 115jb

In section 115JB of the Income-tax Act, in the Explanation, with effect from the 1st day of April, 2005,--

(a) in clause (f), for the word and figures "section 10", the words, figures, brackets and letter "section 10 [other than the provisions contained in clause (23G) thereof]" shall be substituted;

(b) in clause (ii), for the words and figures "provisions of section 10", the words, figures, brackets and letter "provisions of section 10 [other than the provisions contained in clause (23G) thereof]" shall be substituted.
