Finance Act, 1982

Section 32 - Consequential Amendments to Certain Sections

The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1983, namely :-

(i) in sub-section (1) of section 45, for the figures, letters and word "54D and 54E", the figures, letters and word "54D, 54E and 54F" shall be substituted;

(ii) in sub-section (3) of section 80A, after the words, figures and letters "or section 80HHA", the words, figures and letters" or section 80HHB" shall be inserted;

(iii) in sub-section (3) of section 80P, -

(a) after the words, figures and letters "or section 80HHA", the words, figures and letters "or section 80HHB" shall be inserted;

(b) after the word, figures and letters "section 80HHA,", the word, figures and letters "section 80HHB," shall be inserted;

(iv) in sub-section (1A) of section 139, in clause (c), for the words "three thousand rupees", the words "the maximum amount allowable as deduction in his case under that section" shall be substituted.
