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Finance Act, 1983

Section 14 - Amendment of Section 35c

In section 35C of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1984, -

(a) in clause (a), the words "a sum equal to one and one-fifth times" shall be omitted;

(b) in the Explanation, for the words "expenditure with reference to which deduction under this section is to be allowed", the words "expenditure which is to be allowed as deduction under this section" shall be inserted.
