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Finance Act, 1983

Section 26 - Amendment of Section 80jj

In section 80JJ of the Income-tax Act, with effect from the 1st day of April, 1984, -

(a) in clause (b), for the word "one-fifth", the words "fifteen per cent." shall be inserted;

(b) in the proviso, for the words "seventy-five thousand rupees", the words "one hundred thousand rupees" shall be substituted.
