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Finance Act, 1983

Section 37 - Amendment of Section 164

In section 164 of the Income-tax Act, with effect from the 1st day of April, 1984, -

43 in sub-section (2), after the word and figure "section 2,", the words, brackets and figures "or which is of the nature referred to in sub-section (4A) of section 11," shall be inserted;

(b) in sub-section (3), in the opening portion, after the word and figure "section 2", the words, brackets and figures "or is of the nature referred to in sub-section (4A) of section 11," shall be inserted.
