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Finance (No. 2) Act, 1998

Section 37 - Amendment of Section 80p

In section 80P of the Income-tax Act, in sub-section (2) in clause (c), with effect from the 1st day of April, 1999.--

(a) in sub-clause (i) for the words "forty thousand rupees", the words "one hundred thousand rupees" shall be sustained;

(b) in sub-clause (ii), for the words "twenty thousand rupees", the words "fifty thousand rupees" shall be substituted.
