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Finance (No. 2) Act, 1998

Section 77 - Amendment of Section 3

In section 3 of the Interest-tax Act, 1974 (hereinafter referred to as the Interest-tax Act), in sub-section (3), with effect from the 1st day of October, 1998.--

(a) after the words "Deputy Commissioner", the words "or Deputy Commissioner" shall be inserted;

(b) for the words "Deputy Commissioner", the words "Joint Commissioner" shall be substituted.
