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Finance (No. 2) Act 2009

Section 38 - Amendment of Section 80u

In section 80U of the Income-tax Act, in sub-section (1), after the proviso, the following proviso shall be inserted with effect from the 1st day of April, 2010, namely:-

'Provided further that for the assessment years beginning on or after the 1st day of April, 2010, the provisions of the first proviso shall have effect as if for the words "seventy-five thousand rupees", the words "one lakh rupees" had been substituted.'.

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