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**Finance Act 2001**

**Section 28 - Amendment of Section 44ab**

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In section 44AB of the Income-tax Act,-

(a) in the second proviso, after the words "and a further report", the words "by an accountant" shall be inserted ;

(b) in the Explanation occurring at the end, for clause (ii), the following clause shall be substituted, namely :-

'(ii) "specified date", in relation to the accounts of the assessee of the previous year relevant to an assessment year, means the 31st day of October of the assessment year.'

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