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Finance Act 2001

Section 80 - Amendment of Section 234c

In section 234C of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 2001,-

(i) in clause (a), in sub-clauses (i) and (ii), for the words "one and one half per cent.", the words "one and one-fourth per cent." shall be substituted ;

(ii) in clause (b), in sub-clauses (i) and (ii), for the words "one an one-half per cent.", the words "one and one-fourth per cent." shall be substituted.
