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**Finance Act 2001**

**Section 90 - Amendment of Section 271f**

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In section 271F of the Income-tax Act, with effect from the 1st day of June, 2001,-

- (a) for the words "one thousand rupees", the words "five thousand rupees" shall be substituted; .
  - (b) in the proviso, for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.
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