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**Finance Act 2001**

**Section 94 - Amendment of Section 273b**

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In section 273B of the Income-tax Act, with effect from the 1st day of April, 2002,-

(a) after the word, figures and letter "section 271A", the word, figures and letters", section 271AA" shall be inserted ;

(b) after the word, figures and letter "section 271B", the word, figures and letters", section 271BA" shall be inserted ;

(c) after the word, figures and letter "section 271F", the word, figures and letter", section 271G" shall be inserted.

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