

Deduction in respect of dividends received from certain foreign companies.

80N. *Omitted by the Finance Act, 1985, w.e.f. 1-4-1986. This topic was originally dealt with by section 85B which was inserted by the Finance Act, 1966, w.e.f. 1-4-1966. Omitted section 80N was inserted in place of section 85B which was deleted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968.*