

**Deduction in respect of dividends attributable to profits and gains from new industrial undertakings or ships or hotel business.**

**80K.** *Omitted by the Finance Act, 1986, w.e.f. 1-4-1987. Original section was inserted, in place of section 85 which was deleted, by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968.*