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Finance Act, 1992

Section 57 - Amendment of Section 115d

In section 115D of the Income-tax Act, in sub-section (2), in clause (a), for the words, brackets, figures and letter "under sub-section (2) of section 48 or under Chapter VI-A", the words, figures and letter 'under Chapter VI-A and nothing contained in the provisions of the second proviso to section 48 shall apply to income chargeable under the head "Capital gains"' shall be substituted with effect from the 1st day of April, 1993.
