

Source: [sooperkanoon.com/act/443525](http://sooperkanoon.com/act/443525)

**Finance Act 2007**

**Section 12 - Amendment of Section 35**

---

In section 35 of the Income-tax Act, in sub-section (2AB), in clause (5), for the figures, letters and words "31st day of March, 2007", the figures, letters and words "31st day of March, 2012" shall be substituted with effect from the 1st day of April, 2008.

---

---