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**Finance Act, 2012, (Central)**

**Section 6 - Amendment of Section 13**

In section 13 of the Income-tax Act, after sub-section (7) and before Explanation 1, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2009, namely:--

"(8) Nothing contained in section 11 or section 12 shall operate so as to exclude any income from the total income of the previous year of the person in receipt thereof if the provisions of the first proviso to clause (15) of section 2 become applicable in the case of such person in the said previous year."