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Finance Act, 2012, (Central)

Section 16 - Amendment of Section 49

In section 49 of the Income-tax Act, in sub-section (1), in clause (iii), in sub-clause (e), for the words, brackets, figures and letter "clause (xiiib) of section 47", the words, brackets, figures and letter "clause (xiii) or clause (xiiib) or clause (xiv) of section 47" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1999.