

Source: sooperkanoon.com/act/63656

Finance Act, 2012, (Central)

Section 18 - Amendment of Section 54b

In section 54B of the Income-tax Act, in sub-section (1), for the words "the assessee or a parent of his", the words "the assessee being an individual or his parent, or a Hindu undivided family" shall be substituted with effect from the 1st day of April, 2013.