

Source : sooperkanoon.com/act/63658/

Finance Act, 2012, (Central)

Section 20 - Amendment of Section 55a

In section 55A of the Income-tax Act, in clause (a), for the words "is less than its fair market value", the words "is at variance with its fair market value" shall be substituted with effect from the 1st day of July, 2012.