

Source: sooperkanoon.com/act/63676

Finance Act, 2012, (Central)

Section 37 - Amendment of Chapter X

In sections 92C, 92D and section 92E of Chapter X of the Income-tax Act, for the words "international transaction" wherever they occur, the words "international transaction or specified domestic transaction" shall respectively be substituted with effect from the 1st day of April, 2013.