

Source: sooperkanoon.com/act/63680

Finance Act, 2012, (Central)

Section 41 - Amendment of Section 111 a

In section 111A of the Income-tax Act, in sub-section (1), in the proviso, for the words "ten per cent.", the words "fifteen per cent." shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2009.