

Source: sooperkanoon.com/act/63689

Finance Act, 2012, (Central)

Section 49 - Amendment of Section 115jd

In section 115JD of the Income-tax Act, in sub-section (1), for the words, figures and letters "a limited liability partnership under section 115JC shall be allowed to it", the words, figures and letters "a person under section 115JC shall be allowed to him" shall be substituted with effect from the 1st day of April, 2013.