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**Finance Act, 2012, (Central)**

**Section 52 - Amendment of Section 115jf**

In section 115JF of the Income-tax Act, with effect from the 1st day of April, 2013,--

(i) clause (c) shall be omitted;

(ii) in clause (d), for the words "a limited liability partnership on its total income", the words "a person on his total income" shall be substituted.