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Finance Act, 2012, (Central)

Section 53 - Amendment of Section 115

In section 115-O of the Income-tax Act, in sub-section (1A), in clause (i), with effect from the 1st day of July, 2012,--

- (i) in sub-clause (a), the word "and" shall be inserted at the end;
- (ii) in sub-clause (b), for the words "paid tax under this section on such dividend; and", the words "paid the tax which is payable under this section on such dividend:" shall be substituted;
- (iii) sub-clause (c) shall be omitted.