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Finance Act, 2012, (Central)

Section 57 - Amendment of Section 140a

In section 140A of the Income-tax Act, with effect from the 1st day of April, 2013,--

- (i) in sub-section (1), in clause (v), after the word, figures and letters "section 115JAA", the words, figures and letters "or section 115JD" shall be inserted;
- (ii) in sub-section (1A), in clause (i), in sub-clause (e), after the word, figures and letters "section 115JAA", the words, figures and letters "or section 115JD" shall be inserted;
- (iii) in sub-section (1B), in the Explanation, in clause (iv), after the word, figures and letters "section 115JAA", the words, figures and letters "or section 115JD" shall be inserted."