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

**Section 84 - Amendment of Section 234c**

In section 234C of the Income-tax Act, in sub-section (1), in the Explanation, in clause (v), after the word, figures and letters "section 115JAA", the words, figures and letters "or section 115JD" shall be inserted with effect from the 1st day of April, 2013.