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

**Section 87 - Amendment of Section 245c**

In section 245C of the Income-tax Act, in sub-section (1), in the proviso, in the Explanation, in clause (b), for the words "at any time during the previous year", at both the places where they occur, the words "on the date of search" shall respectively be substituted with effect from the 1st day of July, 2012.