

Source: sooperkanoon.com/act/63732

Finance Act, 2012, (Central)

Section 88A - Amendment of Section 245r

In section 245R of the Income-tax Act, in sub-section (2), in the first proviso, in clause (iii), after the word, figures and letter "section 245N", the words, brackets figures and letters "or in the case of an applicant falling in sub-clause (iiia) of clause (6) of section 245N" shall be inserted with effect from the 1 day of April, 2013.