

Source : sooperkanoon.com/act/63735/

Finance Act, 2012, (Central)

Section 91 - Amendment of Section 254

In section 254 of the Income-tax Act, in sub-section (2A), after the words, brackets and figures "under sub-section (1) or sub-section (2)", the words, brackets, figure and letter "or sub-section (2A)" shall be inserted with effect from the 1st day of July, 2012.