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Finance Act, 2012, (Central)

Section 102 - Amendment of Section 276cc

In section 276CC of the Income-tax Act, with effect from the 1st day of July, 2012,--

- (a) in clause (i), for the words "one hundred thousand rupees", the words "twenty-five hundred thousand rupees" shall be substituted;
- (b) in clause (ii), for the words "three years", the words "two years" shall be substituted.