

Source : sooperkanoon.com/act/63752/

Finance Act, 2012, (Central)

Section 108 - Amendment of Section 296

In section 296 of the Income-tax Act, after the word and figures "section 139", the words, brackets, figures and letter "or third proviso to sub-section (1) of section 153A or second proviso to sub-section (1) of section 153C" shall be inserted with effect from the 1st day of July, 2012.