

Source : sooperkanoon.com/act/64154/

Finance Act, 2011, (Central)

Section 8 - Amendment of Section 40a

In section 40A of the Income-tax Act, in sub-section (9), after the words, brackets and figures "under clause (iv)", the words, brackets, figures and letter "or clause (iva)" shall be inserted with effect from the 1st day of April, 2012.