

Source : sooperkanoon.com/act/64159/

Finance Act, 2011, (Central)

Section 13 - Amendment of Section 92c

In section 92C of the Income-tax Act, in sub-section (2), in the second proviso, for the words "five per cent. of the latter", the words "such percentage of the latter, as may be notified by the Central Government in the Official Gazette in this behalf" shall be substituted with effect from the 1st day of April, 2012.