

Source: sooperkanoon.com/act/64160

Finance Act, 2011, (Central)

Section 14 - Amendment of Section 92ca

In section 92CA of the Income-tax Act, with effect from the 1st day of June, 2011,--

(i) after sub-section (2), the following sub-section shall be inserted, namely:--

"(2A) Where any other international transaction [other than an international transaction referred under sub-section (1)], comes to the notice of the Transfer Pricing Officer during the course of the proceedings before him, the provisions of this Chapter shall apply as if such other international transaction is an international transaction referred to him under sub-section (1).";

(ii) in sub-section (7), after the word and figures "section 133", the words, figures and letter "or section 133A" shall be inserted.