

Source : [sooperkanoon.com/act/64197/](http://sooperkanoon.com/act/64197/)

**Finance Act, 2011, (Central)**

**Section 48 - Amendment of Section 114a**

(a) for the words, brackets and figures "sub-section (2) of section 28", wherever they occur, the words, brackets and figures "sub-section (8) of section 28" shall be substituted;

(b) for the figures and letters "28AB", at both the places where they occur, the figures and letters "28AA" shall be substituted.