SooperKanoon - India's Premier Online Legal Search (sooperkanoon.com)

Source : sooperkanoon.com/act/6152/

Finance Act, 2002

Section 8 - Amendment of Section 12

In section 12 of the Income-tax Act, in sub-section (3), with effect from the 3rd day of February, 2001,--

(a) after the words, brackets, letters and figures "in terms of clause (d) of subsection (2) of section 80G", the words, brackets, figures and letter "in respect of which accounts of income and expenditure have not been rendered to the authority prescribed under clause (v) of sub-section (5C) of that section, in the manner specified in that clause, or" shall be inserted and shall be deemed to have been inserted;

(b) for the words, figures and letters "or before the 31st day of March, 2002", the words, figures and letters "or before the 31st day of March, 2003" shall be substituted and shall be deemed to have been substituted.