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Finance (No.2) Act, 2009

Section 48 - Insertion of new section 115WM: After section 115WL of the Income-tax Act, the following section shall be inserted,

SECTION 48: Insertion of new section 115WM: After section 115WL of the Income-tax Act, the following section shall be inserted, namely "115WM. Chapter XII-H not to apply after a certain date.- Nothing contained in this Chapter shall apply, in respect of any assessment for the assessment year commencing on the 1st day of April, 2010 or any subsequent assessment year."