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**Finance Act, 2001**

**Section 10 - AMENDMENT OF SECTION 12A InS.12A of the Income-tax Act-, after clause**

b), the following clause shall be inserted with effect from the 1st day of April, 2002, namely:" "(c) where the total income of the trust or institution as computed under this Act without giving effect to the provisions of section 11-andSection 12-exceeds one crore rupees in any previous year, the trust or institution" (i) publishes its accounts in a local newspaper, before the due date for furnishing the return of income under sub-section (4A) of section 139-; and (ii) furnishes a copy of such newspaper along with such return."