

Source: sooperkanoon.com/act/15082

Finance (No. 2) Act, 1996

Section 5 - Amendment of Section 12a

In section 12A of the Income-tax Act, in clause (a), for the words "whichever is later", the words, figures and letters "whichever is later and such trust or institution is registered under section 12AA" shall be substituted with effect from the 1st day of April, 1997.
