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**Finance Act, 2010**

**Section 7 - Amendment of Section 12aa**

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In section 12AA of the Income-tax Act, in sub-section (3), after the word, brackets and figure "sub-section (1)", the words, figures, letter and brackets "or has obtained registration at any time under section 12A [as it stood before its amendment by the Finance (No. 2) Act, 1996(33 of 1996)]" shall be inserted with effect from the 1st day of June, 2010.

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