

### **Application of this chapter to certain persons**

**115JEE.** (1) The provisions of this Chapter shall apply to a person who has claimed any deduction under—

- (a) any section (other than section 80P) included in Chapter VI-A under the heading “C.—Deductions in respect of certain incomes”; or
- (b) section 10AA.

(2) The provisions of this Chapter shall not apply to an individual or a Hindu undivided family or an association of persons or a body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2, if the adjusted total income of such person does not exceed twenty lakh rupees.’<sup>1</sup>

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<sup>1</sup> Inserted with effect from the 1st day of April, 2013