

## **CHAPTER XII-C**

### **SPECIAL PROVISIONS RELATING TO RETAIL TRADE, ETC.**

Chapter XII-C, consisting of sections 115K to 115N, omitted by the Finance Act, 1997, w.e.f. 1-4-1998. Earlier Chapter XII-C was inserted by the Finance Act, 1992, w.e.f. 1-4-1993.

#### **Special provision for computation of income in certain cases.**

**115K.** Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.