Finance Act 1994

Section 25 - Amendment of Section 80hhd

In section 80HHD Income-tax Act, with effect from the 1st day of April, 1995, -

(a) in sub-section (2), in the Explanation, for the words "from a tour operator or, as the case may be, a travel agent", the words "from another hotelier, tour operator or travel agent, as the case may be," shall be substituted;

(b) in sub-section (3), after the word, brackets and figure "sub-section (2)", the brackets, words, figure and letter "[as reduced by any payment, referred to in sub-section (2A), made by the assessee]" shall be inserted;

(c) in sub-section (6), -

(i) the words "aggregate of the" shall be omitted;

(ii) after the words "foreign tourists", the words, brackets, figure and letter, "payments made by him to any assessee referred to in sub-section (2A)" shall be inserted.
