Finance Act 2005

Section 24 - Insertion of New Section 80cce

After section 80CCD of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2006, namely:--

> "80CCE. Limit on deductions under sections 80C, 80CCC and 80CCD:-- The aggregate amount of deductions under section 80C, section 80CCC and section 80CCD shall not, in any case, exceed one lakh rupees.".
