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Finance Act, 1992

Section 41 - Amendment of Section 80a

In section 80A of the Income-tax Act, for sub-section (3), the following sub-section shall be substituted, with effect from the 1st day of April, 1993, namely :-

"(3) Where, in computing the total income of an association of persons or a body of individuals, any deduction is admissible under section 80G or section 80GGA or section 80HH or section 80HHA 80HHB or section 80HHC or section 80HHD or section 80-I or section 80-IA or section 80J or section 80JJ, no deduction under the same section shall be made in computing the total income of a member of the association of persons or body of individuals in relation to the share of such member in the income of the association of persons or body of individuals.".
