

Finance Act, 1984

Section 19 - Amendment of Section 80u

Section 80U of the Income-tax Act shall be numbered as sub-section (1) with effect from the 1st day of April, 1985, and, -

(a) in sub-section (1) as so numbered, in clause (ii), after the words and brackets "a permanent physical disability (other than blindness)", the words "being a permanent physical disability specified in the rules made in this behalf by the Board, and" shall be inserted with effect from the 1st day of April, 1985;

(b) after sub-section (1) as so numbered, the following sub-section shall be inserted with effect from the 1st day of April, 1985, namely :-

"(2) The Board shall, in making any rules for specifying any disability for the purposes of clause (ii) of sub-section (1), have regard to the nature of such disability and the effect which such disability is likely to have on the capacity of a person subject thereto, or suffering therefrom, to engage in a gainful employment or occupation."
