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Finance Act, 2006

Section 6 - Amendment of Section 13

In section 13 of the Income-tax Act, after sub-section (6) and before Explanation 1, the following sub-section shall be inserted with effect from the 1st day of April, 2007, namely:--

"(7) Nothing contained in section 11 or section 12 shall operate so as to exclude from the total income of the previous year of the person in receipt thereof, any anonymous donation referred to in section 115BBC on which tax is payable in accordance with the provisions of that section.".
