

Finance Act 2007

Section 26 - Amendment of Section 80d

In section 80D of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 2008 --

- (a) for the words "paid by him by cheque", the words "paid by him by any mode of payment other than cash" shall be substituted;
 - (b) in clause (i), for the word "ten", the word "fifteen" shall be substituted;
 - (c) in clause (ii), for the word "ten", the word "fifteen" shall be substituted;
 - (d) in the proviso,--
 - (i) for the word "ten", the word "fifteen" shall be substituted;
 - (ii) for the word "fifteen", the word "twenty" shall be substituted;
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