Finance Act, 1993

Section 13 - Amendment of Section 80g

In section 80G of the Income-tax Act, -

(1) in sub-section (1), in clause (i), -

(a) after the words, brackets, figures and letters "or in sub-clause (iiiab)", the words, brackets, figures and letter "or in sub-clause (iiie)" shall be inserted;

(b) after the words, brackets, figures and letter "or in sub-clause (iiie)" [as inserted by sub-clause (a) of this clause], the words, brackets, figures and letter "or in sub-clause (iiif)" shall be inserted with effect from the 1st day of April, 1994;

(2) in sub-section (2), in clause (a), -

(a) after sub-clause (ibid), the following sub-clause shall be inserted, namely :-

"(iiie) the National Foundation for Communal Harmony; or";

(b) after sub-clause (iiie) [as inserted by sub-clause (a) of this clause], the following sub-clause shall be inserted with effect from the 1st day of April, 1994, namely :-

"(iiif) a University or any educational institution of national eminence as may be approved by the prescribed authority in this behalf; or";

(3) in sub-section (5), in clause (vi), in the proviso, for the words "three assessment years", the words "five assessment years" shall be substituted.
