

Finance Act, 1993

Section 19 - Insertion of New Section 80v

After section 80U of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 1994, namely :-

"80V. Deduction from gross total income of the parent in certain cases. - Where a minor child, whose income is included in the total income one of his parents under sub-section (1A) of section 64, is suffering from any disability of the nature specified in section 80U, then, in computing the total income of such parent, there shall be allowed from the gross total income of such parent a deduction of a sum to which such minor child would have been entitled under section 80U had the total income of such minor child been computed separately."
