

Source : sooperkanoon.com/act/63666/

Finance Act, 2012, (Central)

Section 27 - Amendment of Section 80g

In section 80G of the Income-tax Act, after sub-section (5C), the following sub-section shall be inserted with effect from the 1st day of April, 2013, namely:--

"(5D) No deduction shall be allowed under this section in respect of donation of any sum exceeding ten thousand rupees unless such sum is paid by any mode other than cash."