

Source: sooperkanoon.com/act/63667

Finance Act, 2012, (Central)

Section 28 - Amendment of Section 80gga

In section 80GGA of the Income-tax Act, after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of April, 2013, namely:--

"(2A) No deduction shall be allowed under this section in respect of any sum exceeding ten thousand rupees unless such sum is paid by any mode other than cash."