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Finance Act 1976

Section 15 - Amendment of Section 80a

In section 80A of the Income-tax Act, after sub-section (3), the following sub-section shall be inserted with effect from the 1st day of April, 1977, namely :-

"(4) Notwithstanding anything contained in sub-section (1), no deduction under section 80G or section 80GG or section 80HH or section 80J or section 80L or section 80QQ shall be allowed in computing the total income of an assessee, being a Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year exceeds the maximum amount not chargeable to tax."
