

Source: [sooperkanoon.com/act/249634](http://sooperkanoon.com/act/249634)

**Finance Act, 1995**

**Section 17 - AMENDMENT OF SECTION 80GGA In section 80GGA of the Income-tax Act, in sub-section**

2), after clause (d), the following clause shall be inserted with effect from the 1st day of April, 1996, namely :  
:" (e) any sum paid by the assessee in the previous year to the National Urban Poverty Eradication Fund set up and notified by the Central Government for the purposes of clause (d) of sub-section (1) of section 35CCA."