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Finance Act, 1997

Section 23 - AMENDMENT OF SECTION 80G -InSection 80-G of the Income Tax Act-, with effect from the 1st day of April, 1998,

a) in sub-section (1), in clause (i), after the word, brackets, figures and letters "sub- clause (iiihe)", the words, brackets, figures and letters "or sub-clause (iii-hf)" shall be inserted-, (b) in sub-section (2), in clause (a), after sub-clause (iii-he), the following sub- clause shall be inserted, namely :- "(iii-hf) the Chief Minister's Relief Fund or the Lieutenant-Governor's Relief Fund in respect of any State or Union Territory, as the case may be : Provided that such Fund is- (a) the only Fund of its kind established in the State or the Union Territory, as the case may be; (b) under the overall control of the Chief Secretary of the Department of Finance of the State or the Union Territory, as the case may be; (c) administered in such manner as may be specified by the State Government or the Lieutenant-Governor, as the case may be; or".