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Finance Act, 2000

Section 30 - AMENDMENT OF SECTION 80-E In Section 80-E of the Income Tax Act, in subsection

1), in the proviso, for the words "twenty-five thousand rupees", the words "forty thousand rupees" shall be substituted with effect from the 1st day of April, 2001. 31. Amendment of Section 80-G.-In Section 80-G of the Income Tax Act, with effect from the 1st day of April, 2001,- (a) in sub-section (1), in clause (i), after the words, brackets, figures and letter "sub - clause (vii) of clause (a)", the words, brackets and letter "or in clause (c)" shall be inserted; (b) in sub-section (2), after clause (b), the following clause shall be inserted, namely :- "(c) any sums paid by the assessee, being a company, in the previous year as donations to the Indian Olympic Association or to any other association or institution as notified by the Central Government under clause (23) of Section 10 for - (i) the development of infrastructure for sports and games; or (ii) the sponsorship of sports and games, in India."; (c) in sub -section (4), for the word, brackets and letter "clause (b)", the words, brackets and letters "clauses (b)and (c)" shall be substituted.

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