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**Finance Act, 2000**

**Section 46 - AMENDMENT OF SECTION 88 In Section 88 of the Income Tax Act,**

a) in sub-section (2), in clause (xv), in sub-clause (c), in item (5), for the words, brackets and figures "which is approved for the purposes of clause (viii) of subsection (1) of Section 36", the words, brackets and figures "which is eligible for deduction under clause (viii) of sub-section (1) of Section 36" shall be substituted; (b) in sub-section (5), for the words "ten thousand rupees", at both the places where they occur, the words "twenty thousand rupees" shall be substituted with effect from the 1st day of April, 2001; (c) in sub-section (6), in clause (ii), for the words "fourteen thousand rupees", the words "sixteen thousand rupees" shall be substituted with effect from the 1st day of April, 2001.