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**Finance Act, 2005**

**Section 22 - Amendment of Section 80-CCC: In Section 80-CCC of the Income Tax Act, for sub-section**

3), the following sub-section shall be substituted with effect from the 1st day of April, 2006, namely: "(3) Where any amount paid or deposited by the assessee has been taken into account for the purposes of this section, (a) a rebate with reference to such amount shall not be allowed under Section 88 for any assessment year ending before the 1st day of April, 2006; (b) a deduction with reference to such amount shall not be allowed under Section 80-C for any assessment year beginning on or after the 1st day of April, 2006."