

Source: [sooperkanoon.com/act/455491](http://sooperkanoon.com/act/455491)

**Finance Act, 2005**

**Section 23 - Amendment of Section 80-CCD: In Section 80-CCD of the Income Tax Act, for sub-section**

4), the following sub-section shall be substituted with effect from the 1st day of April, 2006, namely: (4) Where any amount paid or deposited by the assessee has been allowed as a deduction under sub-section (1), (a) no rebate with reference to such amount shall be allowed under Section 88 for any assessment year ending before the 1st day of April, 2006; (b) no deduction with reference to such amount shall be allowed under Section 80-C for any assessment year beginning on or after the 1st day of April, 2006."