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Finance Act, 2007

Section 56 - In section 56 of the Income-tax Act, in sub-section

SECTION 19: Amendment of 2), in clause (v), in the proviso, the following sub-clauses shall be deemed to have been inserted with effect from the 1st day of April, 2005, namely- "(e) from any local authority as defined in the Explanation to clause (20) of section 10; or (f) from any fund or foundation or university or other educational institution or hospital or other medical institution or any trust or institution referred to in clause (23C) of section 10; or (g) from any trust or institution registered under section 12AA."