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**Taxation Laws (Amendment) Act, 2001**

**Section 4 - Amendment of Section 10**

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In section 10 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), in clause (23C), after the eighth proviso, the following proviso shall be inserted, namely:--

"Provided also that any amount of donation received by the fund or institution in terms of clause (d) of sub-section (2) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (5C) of section 80G and not transferred to the Prime Minister's National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax."

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