

Finance (No. 2) Act, 1996

Section 26 - Amendment of Section 80g

In section 80G of the Income-tax Act, with effect from the 1st day of April, 1997, -

(a) in sub-section (1), in clause (i), after the words, brackets, figures and letter "sub-clause (iiih) or", the words, brackets, figures and letters "sub-clause (iiihb) or sub-clause (iiihc) or" shall be inserted;

(b) in sub-section (2), in clause (a), after sub-clause (iiih), the following sub-clauses shall be inserted, namely :-

'(iiihb) the National Blood Transfusion Council or to any State Blood Transfusion Council which has its sole object the control, supervision, regulation or encouragement in India of the services related to operation and requirements of blood banks.

Explanation : For the purposes of this sub-clause, -

(a) "National Blood Transfusion Council" means a society registered under the Societies Registration Act, 1860 (21 of 1860) and has an officer not below the rank of an Additional Secretary to the Government of India dealing with the AIDS Control Project as its Chairman, by whatever name called;

(b) "State Blood Transfusion Council" means a society registered, in consultation with the National Blood Transfusion Council, under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India and has Secretary to the Government of that State dealing with the Department of Health, as its Chairman, by whatever named called; or

(iiihb) any fund set up by a State Government to provide medical relief to the poor; or

(iiihc) the Army Central Welfare Fund or the Indian Naval Benevolent Fund or the Air Force Central Welfare Fund established by the armed forces of the Union for the welfare of the past and present members of such forces or their dependants; or'.
