

Finance Act 1979

Section 11 - Insertion of New Section 80GGA

In Chapter VIA of the Income-tax Act, under the heading "B. - Deductions in respect of certain payments", after section 80GG, the following section shall be inserted with effect from the 1st day of April, 1980, namely :-

80GGA. Deduction in respect of certain donations for scientific research or rural development.

- (1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, the sums specified in sub-section (2).

(2) The sums referred to in sub-section (1) shall be the following, namely :-

(a) any sum paid by the assessee in the previous year to a scientific research association which has as its object the undertaking of scientific research or to a University, college or other institution to be used for scientific research :

Provided that such association, University, college or institution is for the time being approved for the purposes of clause (ii) of sub-section (1) of section 35;

(b) any sum paid by the assessee in the previous year -

(i) to an association or institution, which has its object the undertaking of any programme of rural development, to be used for carrying out any programme of rural development approved for the purposes of section 35CCA; or

(ii) to an association or institution which has as its object the training of persons for implementing programmes of rural development :

Provided that the association or institution is for the time being approved for the purposes of sub-section (2) of section 35CCA.

(3) Notwithstanding anything contained in sub-section (1), no deduction under this section shall be allowed in the case of an assessee whose gross total income includes income which is chargeable under the head "Profits and gains of business or profession".

(4) Where a deduction under this section is claimed and allowed for any assessment year in respect of any payments of the nature specified in sub-section (2), deduction shall not be allowed in respect of such payments under any other provision of this Act for the same or any other assessment year..

