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Finance Act,1990

Section 19 - Amendment of Section 80gga

In section 80GGA of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 1991, -

(i) in clause (c), after the words "natural resources", at both the places where they occur, the words "or of afforestation" shall be inserted;

(ii) after clause (c), the following clause shall be inserted, namely :-

"(cc) any sum paid by the assessee in the previous year to such fund for afforestation as is notified by the Central Government under clause (b) of sub-section (1) of section 35CCB;"
