

Finance Act, 2010

Section 26 - Amendment of Section 80gga

In section 80GGA of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 2011 --

(a) in clause (a), for the words "scientific research association", the words "research association" shall be substituted;

(b) in clause (aa),--

(A) for the words "to a University", the words "to a research association which has as its object the undertaking of research in social science or statistical research or to a University" shall be substituted;

(B) in the proviso, for the words "such University", the words "such association, University" shall be substituted;

(C) in the Explanation, for the words "scientific research association", the words "research association" shall be substituted.
