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Finance Act, 1995

Section 16 - Amendment of Section 80g

In section 80G of the Income-tax Act, -

(a) in sub-section (1), in clause (i), after the words, brackets, figures and letter "sub-clause (iiig) or", the words, brackets, figures and letter "sub-clause (iiih) or" shall be inserted with effect from the 1st day of April, 1996;

(b) in sub-section (2), in clause (a), -

(i) after sub-clause (iiig), the following sub-clause shall be inserted with effect from the 1st day of April, 1996, namely :-

'(iiih) any Zila Saksharta Samiti constituted in any district under the Chairmanship of the Collector of that district for the purposes of improvement of primary education in villages and towns in such district and for literacy and post-literacy activities.

Explanation : For the purposes of this sub-clause, "town" means a town which has a population not exceeding one lakh according to the last preceding census of which the relevant figures have been published before the first day of the previous year; or';

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

"(via) any corporation referred to in clause (26BB) of section 10; or";

(c) in sub-section (4), for the brackets, figures and word "(vi) and (vii)", the brackets, figures, letter and word "(vi), (via) and (vii)" shall be substituted.

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