

**Finance Act, 1982**

**Section 17 - Amendment of Section 80gga**

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In section 80GGA of the Income-tax Act, in sub-section (2), after clause (b), the following clause shall be inserted with effect from the 1st day of June, 1982, namely :-

"(c) any sum paid by the assessee in the previous year to an association or institution, which has as its object the undertaking of any programme of conservation of natural resources, to be used for carrying out any programme of conservation of natural resources approved for the purposes of section 35CCB :

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

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