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Finance Act, 1983

Section 22 - Amendment of Section 80gg

In section 80GG of the Income-tax Act, for the proviso, the following proviso shall be substituted with effect from the 1st day of April, 1984, namely :-

"Provided that nothing in this section shall apply to an assessee in any case where any residential accommodation is, -

(i) owned by the assessee or by his spouse or minor child or, where such assessee is a member of a Hindu undivided family, by such family, at the place where he ordinarily resides or performs duties of his office or employment or carries on his business or profession; or

(ii) owned by the assessee at any other place, being accommodation in the occupation of the assessee, the value of which is to be determined under clause (i) or, as the case may be, clause (ii) of sub-section (2) of section 23."
