

Finance Act, 1983

Section 23 - Amendment of Section 80gga

In section 80GGA of the Income-tax Act, in sub-section (2), -

(a) in clause (b), for the proviso, the following proviso shall be substituted, namely :-

"Provided that the assessee furnishes the certificate referred to in sub-section (2) or, as the case may be, sub-section (2A) of section 35CCA from such association or institution.";

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

"(d) any sum paid by the assessee in the previous year to a rural development fund set up and notified by the Central Government for the purposes of clause (c) of sub-section (1) of section 35CCA.".
