Finance (No. 2) Act 2009

Section 33 - Amendment of Section 80g

In section 80G of the Income-tax Act, in sub-section (5),--

(a) in clause (v), the word "and" occurring at the end shall be omitted;

(b) in clause (vi), for the words "made in this behalf:", the words "made in this behalf; and" shall be substituted;

(c) in clause (vi), the proviso shall be omitted with effect from the 1st day of October, 2009;

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

"(vii) where any institution or fund had been approved under clause (vi) for the previous year beginning on the 1st day of April, 2007 and ending on the 31st day of March, 2008, such institution or fund shall, for the purposes of this section and notwithstanding anything contained in the proviso to clause (15) of section 2, be deemed to have been,--

(a) established for charitable purposes for the previous year beginning on the 1st day of April, 2008 and ending on the 31st day of March, 2009; and

(b) approved under the said clause (vi) for the previous year beginning on the 1st day of April, 2008 and ending on the 31st day of March, 2009.".
