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Finance Act 1975

Section 11 - Insertion of New Section 80ff

In the Income-tax Act, after section 80F, the following section shall be inserted, with effect from the 1st day of April, 1976, namely :-

80FF. Deduction in respect of expenses on higher education in certain cases. - (1) Where an individual, who is a citizen of India and whose gross total income does not exceed twelve thousand rupees, has expended any sum during the previous year out of his income chargeable to tax for the full time education of a dependent, he shall, in accordance with and subject to the provisions of this section, be allowed a deduction of the amount specified in sub-section (2) in the computation of his total income.

(2) The amount referred to in sub-section (1) shall be -

(i) in a case where the individual has a dependent undergoing a degree or post-graduate course in medicine (including surgery and obstetrics) or architecture or engineering or technology or business management, one thousand rupees in respect of each such dependent; and

(ii) in a case where the individual has a dependent undergoing a diploma course in medicine (including surgery and obstetrics) or architecture or engineering or technology or business management, or undergoing any degree or post-graduate course, other than a degree or post-graduate course referred to in clause (i), five hundred rupees in respect of each such dependent :

Provided that where the individual has, during the previous year, incurred expenditure on the education of more than two dependents as aforesaid, the deduction under sub-section (1) shall be allowed only with reference to two such dependents as may be chosen by him.

Explanation : For the purposes of this sub-section, -

(a) "dependent", in relation to an individual, means a child, brother or sister of the individual, wholly or mainly dependent on the individual;

(b) "degree course", "post-graduate course" and "diploma course" include respectively any course of study for obtaining a qualification, which, though not described as a degree or post-graduate qualification or diploma, is recognised for purposes of employment under the Central Government as equivalent to a degree, post-graduate qualification or diploma.

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