

THE INCOME-TAX (AMENDMENT) ACT, 1976

No. 1 OF 1976

[22nd January, 1976.]

An Act further to amend the Income-tax Act, 1961.

BE it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Income-tax (Amendment) Act, 1976.

Short title
and com-
mence-
ment.

(2) It shall be deemed to have come into force on the 9th day of September, 1975.

43 of 1961.

2. In clause (a) of sub-section (2) of section 80G of the Income-tax Act, 1961 (hereinafter referred to as the principal Act), after sub-clause (iii), the following sub-clause shall be inserted, namely:—

Amend-
ment of
section
80G.

“(iii-a) the Prime Minister’s National Relief Fund; or”.

8 of 1975.

3. (1) The Income-tax (Amendment) Ordinance, 1975 is hereby repealed.

Repeal and
saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.