

THE INCOME-TAX (AMENDMENT) ACT, 1996

No. 35 OF 1996

[19th December, 1996.]

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

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

Short title and commencement.

Amendment of section 80G of Act 43 of 1961.

Repeal and saving.

1. (1) This Act may be called the Income-tax (Amendment) Act, 1996.

(2) It shall be deemed to have come into force on the 14th day of November, 1996.

2. In section 80G of the Income-tax Act, 1961 (hereinafter referred to as the principal Act),—

(a) in sub-section (1), in clause (i), after the word, brackets, figures and letters "sub-clause (iiic)", the words, brackets, figures and letters "or sub-clause (iiid)" shall be inserted;

(b) in sub-section (2), in clause (a), after sub-clause (iiic), the following sub-clause shall be inserted, namely:—

"(iiid) the Andhra Pradesh Chief Minister's Cyclone Relief Fund 1996; or".

3. (1) The Income-tax (Amendment) Ordinance, 1996 is hereby repealed.

(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.

Ord. 31 of 1996.