

Deduction in respect of donations to certain funds, charitable institutions, etc.

80G. (1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section,—

(i) in a case where the aggregate of the sums specified in sub-section (2) includes any sum or sums of the nature specified in sub-clause (i) or in sub-clause (iiia) or in sub-clause (iiiaa) or in sub-clause (iiiab) or in sub-clause (iiib) or in sub-clause (iiie) or in sub-clause (iiif) or in sub-clause (iiig) or in sub-clause (iiiga) or sub-clause (iiih) or sub-clause (iiha) or sub-clause (iihb) or sub-clause (iihc) or sub-clause (iihd) or sub-clause (iihe) or sub-clause (iihf) or sub-clause (iihg) or sub-clause (iihh) or sub-clause (iihi) or sub-clause (iihj) or 85[sub-clause (iihk) or sub-clause (iihl)] or 86[sub-clause (iihm) or] in sub-clause (vii) of clause (a) or in clause (c) or in clause (d) thereof, **an amount equal to the whole of the sum or**, as the case may be, sums of such nature plus fifty per cent of the balance of such aggregate; and

(ii) in any other case, an amount equal to fifty per cent of the aggregate of the sums specified in sub-section (2).

(2) The sums referred to in sub-section (1) shall be the following, namely :—

(a) any sums paid by the assessee in the previous year as donations to—

- (i) the National Defence Fund set up by the Central Government; or
- (ii) the Jawaharlal Nehru Memorial Fund referred to in the Deed of Declaration of Trust adopted by the National Committee at its meeting held on the 17th day of August, 1964; or
- (iii) the Prime Minister's Drought Relief Fund; or
- (iiia) the Prime Minister's National Relief Fund; or
- (iiiaa) the Prime Minister's Armenia Earthquake Relief Fund; or
- (iiiab) the Africa (Public Contributions - India) Fund; or
- (iiib) the National Children's Fund; or
- (iiic) the Indira Gandhi Memorial Trust, the deed of declaration in respect whereof was registered at New Delhi on the 21st day of February, 1985; or
- (iiid) the Rajiv Gandhi Foundation, the deed of declaration in respect whereof was registered at New Delhi on the 21st day of June, 1991; or
- (iiie) the National Foundation for Communal Harmony; or
- (iiif) a University or any educational institution of national eminence as may be approved by the prescribed authority⁸⁷ in this behalf; or**
- (iiig) the Maharashtra Chief Minister's Relief Fund during the period beginning on the 1st day of October, 1993 and ending on the 6th day of October, 1993 or to the Chief Minister's Earthquake Relief Fund, Maharashtra; or