

Deduction in respect of certain donations for scientific research or rural development.

80GGA. (1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, the sums specified in sub-section (2).

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

(a) any sum paid by the assessee in the previous year to a *research association* which has as its object the undertaking of scientific research or to a University, college or other institution to be used for scientific research :

Provided that such association, University, college or institution is for the time being approved for the purposes of clause (ii) of sub-section (1) of section 35;

(aa) any sum paid by the assessee in the previous year to a *research association which has as its object the undertaking of research in social science or statistical research* or to a University, college or other institution to be used for research in social science or statistical research :

Provided that such association, University, college or institution is for the time being approved for the purposes of clause (iii) of sub-section (1) of section 35.

Explanation.—The deduction, to which the assessee is entitled in respect of any sum paid to a *research association*, University, college or other institution to which clause (a) or clause (aa) applies, shall not be denied merely on the ground that, subsequent to the payment of such sum by the assessee, the approval to such association, University, college or other institution referred to in clause (a) or clause (aa), as the case may be, has been withdrawn;

(b) any sum paid by the assessee in the previous year—

(i) to an association or institution, which has as its object the undertaking of any programme of rural development, to be used for carrying out any programme of rural development approved for the purposes of section 35CCA; or

(ii) to an association or institution which has as its object the training of persons for implementing programmes of rural development :

Provided that the assessee furnishes the certificate referred to in sub-section (2) or, as the case may be, sub-section (2A) of section 35CCA from such association or institution.

Explanation.—The deduction, to which the assessee is entitled in respect of any sum paid to an association or institution for carrying out the programme of rural development to which this clause applies, shall not be denied merely on the ground that subsequent to the payment of such sum by the assessee, the approval granted to such programme, or as the case may be, to the association or institution has been withdrawn;

(bb) any sum paid by the assessee in the previous year to a public sector company or a local authority or to an association or institution approved by the National Committee, for carrying out any eligible project or scheme :

Provided that the assessee furnishes the certificate referred to in clause (a) of sub-section (2) of section 35AC from such public sector company or local authority or, as the case may be, association or institution.

Explanation 1.— The deduction, to which the assessee is entitled in respect of any sum paid to a public sector company, or to a local authority or to an association or institution for carrying out the eligible project or scheme referred to in section 35AC, shall not be denied merely on the ground that subsequent to the payment of such sum by the assessee,—

- (a) the approval granted to such association or institution has been withdrawn; or
- (b) the notification notifying the eligible project or scheme referred to in section 35AC carried out by the public sector company, or local authority or association or institution has been withdrawn.

Explanation 2—For the purposes of this clause, the expressions “National Committee” and “eligible project or scheme” shall have the meanings respectively assigned to them in the *Explanation* to section 35AC;

- (c) any sum paid by the assessee in any previous year ending on or before the 31st day of March, 2002 to an association or institution, which has as its object the undertaking of any programme of conservation of natural resources or of afforestation, to be used for carrying out any programme of conservation of natural resources or of afforestation approved for the purposes of section 35CCB :

Provided that the association or institution is for the time being approved for the purposes of sub-section (2) of section 35CCB;

- (cc) any sum paid by the assessee in any previous year ending on or before the 31st day of March, 2002 to such fund for afforestation as is notified by the Central Government under clause (b) of sub-section (1) of section 35CCB;
- (d) any sum paid by the assessee in the previous year to a rural development fund set up and notified by the Central Government for the purposes of clause (c) of sub-section (1) of section 35CCA;
- (e) any sum paid by the assessee in the previous year to the National Urban Poverty Eradication Fund set up and notified by the Central Government for the purposes of clause (d) of sub-section (1) of section 35CCA.

(2A) No deduction shall be allowed under this section in respect of any sum exceeding ten thousand rupees unless such sum is paid by any mode other than cash.¹

(3) Notwithstanding anything contained in sub-section (1), no deduction under this section shall be allowed in the case of an assessee whose gross total income includes income which is chargeable under the head “Profits and gains of business or profession”.

(4) Where a deduction under this section is claimed and allowed for any assessment year in respect of any payments of the nature specified in sub-section (2), deduction shall not be allowed in respect of such payments under any other provision of this Act for the same or any other assessment year.

¹ Inserted with effect from the 1st day of April, 2013