

Deduction in respect of professional income of authors of text books in Indian languages.

80QQA. (1) Where, in the case of an individual resident in India, being an author, the gross total income of the previous year relevant to the assessment year commencing on—

- (a) the 1st day of April, 1980, or to any one of the nine assessment years next following that assessment year; or
- (b) the 1st day of April, 1992, or to any one of the four assessment years next following that assessment year,

includes any income derived by him in the exercise of his profession on account of any lump sum consideration for the assignment or grant of any of his interests in the copyright of any book, or of royalties or copyright fees (whether receivable in lump sum or otherwise) in respect of such book, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such income of an amount equal to twenty-five per cent thereof.

(2) No deduction under sub-section (1) shall be allowed unless—

- (a) the book is either in the nature of a dictionary, thesaurus or encyclopaedia or is one that has been prescribed or recommended as a text book, or included in the curriculum, by any University, for a degree or post-graduate course of that University; and
- (b) the book is written in any language specified in the Eighth Schedule to the Constitution or in any such other language as the Central Government may, by notification in the Official Gazette, specify in this behalf having regard to the need for promotion of publication of books of the nature referred to in clause (a) in that language and other relevant factors.

Explanation.—For the purposes of this section,—

- (i) “author” includes a joint author;
- (ii) “lump sum”, in regard to royalties or copyright fees, includes an advance payment on account of such royalties or copyright fees which is not returnable;
- (iii) “University” shall have the same meaning as in the *Explanation* to clause (ix) of section 47.