

Rebates in Income Tax under section 80G of Income Tax Act, 1961 on certain payments.

¹Any Zila Saksharta Samiti constituted in any district under the chairmanship of the Collector of that district for the purposes of improvement of primary education in villages and towns in such district and for literacy and post-literacy activities.

Explanation.- For the purposes of this sub-clause, "town" means a town which has a population not exceeding one lakh according to the last preceding census of which the relevant figures have been published before the first day of the previous year; or

²The National Blood transfusion Council or to any State Blood Transfusion Council which has its sole object the control, supervision, regulation or encouragement in India of the services related to operation and requirements of blood banks.

Explanation.- For the purposes of this sub-clause,-

- (a) "National Blood Transfusion Council" means a society registered under the Societies Registration Act, 1860 (21 of 1860) and has an officer not below the rank of an Additional Secretary to the Government of India dealing with the AIDS Control Project as its Chairman, by whatever name called;
- (b) "State Blood Transfusion Council" means a society registered in consultation with the National Blood Transfusion Council, under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India and has Secretary to the Government of that State dealing with the Department of Health, as its Chairman, by whatever name called; or

Any fund set up by State Government to provide medical relief to the poor;

³The National Illness Assistance Fund; or

⁴The Chief Minister's Relief Fund or the Lieutenant Governor's Relief Fund in respect of any State or

Union territory, as the case may be:
Provided that such Fund is –

- (a) The only fund or its kind established in the State or the Union territory, as the case may be;
- (b) Under the overall control of the Chief Secretary or the Department of Finance of the State or the Union territory, as the case may be;
- (c) Administered in such manner as may be specified by the State Government or the Lieutenant Governor, as the case may be;

¹ Inserted by the Finance Act, 1995 w.e.f. 1-4-1996.

² Inserted by the Finance (No.2) Act, 1996, w.e.f. 1-4-1997.

³ Inserted by the Income-tax (Amendment) Act, 1997 w.e.f. 1-4-1997.

⁴ Inserted by the Finance Act, 1997 w.e.f. 1-4-1998.