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EXTRA ORDINARY

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### NOTIFICATION

No.H.12017/38/97-LJD, the 12th June, 1997. The following Central Act is hereby published for general information.

Rolura Sailo,  
Joint Secretary to the Govt. of Mizoram.

### THE INCOME TAX (AMENDMENT) ACT, 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:—

1. (1) This Act may be called the Income-tax (Amendment) Act, 1996. Short title and commencement.  
(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).— Amendment of section 80G of Act 43 of 1961.
  - (a) in sub-section (1), in clause (i), after the word, brackets, figures and letters “sub-clause (iii hc)”, the words, brackets, figures and letter “or sub-clause (iii hd) shall be inserted;

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

“(iii hd) the Andhra Pradesh Chief Minister’s Cyclone Relief Fund 1995; or”.

Repeal and  
saving.

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 (1) The Income-tax (Amendment) Ordinance, 1996 is hereby repealed.

Ord. 31 of  
1996.

(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.