



CARDAMOM PLANTERS' ASSOCIATION COLLEGE

(Re-accredited with 'B' Grade by NAAC)

Pankajam nagar, Bodinayakanur – 625 582

PG and research department of commerce

**Deduction under section
80C to 80U**



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Deduction $\frac{1}{2}$ Sec 80C to 80U

Meaning

Deduction means allowable tax relief given by the Income Tax Act 1961. It is deducted from gross total income and absolutely differs from the exempted nature. This deduction, require from allowable expenditure made by the assessee.

Deduction in respect of donations

The deduction, allows in respect of amount given as charitable donations and it is allowed to all type of incomes when the amount of donation does not exceed ₹2000 it should be paid by any mode other than the cash.

The donation can be classified into two categories:

1. No limit donations, it can be further classified as 100% qualifying amount and 50% qualifying amount.

2. With limit donations, the qualifying amount for deduction shall not be exceed 10% of gross total income and

it can be further classified as 100%
Qualified amount & 50% Qualifying amount.

(A) NO limit donations whose deduction
is allowed @ 100% are as under:

(1) The National Relief fund set-up by the
Central Government; or

(2) The prime minister's National Relief
fund; or

(3) The prime minister's Armenia
earthquake Relief fund; or

(4) The prime minister's Utter Pradesh
and relief in emergency situation fund; or

(5) The Africa Fund; or

(6) The National Foundation for Communal
harmony; or

(7) a university or educational institution
of national eminence as may be approved
by the prescribed authority in this
behalf; or

(8) The Maharashtra Chief Minister's Relief
fund or Chief Minister's earthquake
Relief Fund, Maharashtra; or

(9) Zila Sakshata Samiti constituted under
under the Chairmanship of Collector of
district for the purpose of improvement
of primary education and for sponsoring
post-library efforts in villages and
towns with a population not exceeding

- or
(10) The National Blood Transfusion Council or
any State Blood Transfusion Council, or
(11) Any board set-up by State Govt. to
provide medical relief to the poor; or
(12) The Central Welfare Board for the welfare
fund of the Army and Air Force and the
Indian Naval Benevolent fund established
for the welfare of the past and present
members of such forces or their
dependents; or
(13) The Andhra Pradesh Chief Minister's
Cyclone relief fund; or
(14) The National Children Assistance Fund; or
(15) The Chief Minister's Relief Fund or the
Utd. Government's Relief Fund; or
(16) National Sports Fund to be set-up by the
Central Govt.; or
(17) National Cultural Fund set-up by the
Central Government; or
(18) The fund for Technology Development
and Application set-up by the Central
Government; or
(19) Any board set-up by the State
Government or Gujarat Community for
providing relief to the victims of the
earthquake in Gujarat; or
(20) The National Trust for the welfare of
persons with autism, cerebral palsy,
Mental Retardation and Multiple
disabilities.

- (21) National children's Fund.
 (22) Swachh Bharat Kosh set up by the Central Government.
 (23) Swachh sum donated by a student across to the clean Ganga fund set up by the central govt.
 (24) National fund for control of Drug Abuse.

(B) No limit donations where the deduction is allowed @ 50% are as under:

- 1) Jawahar Lal Nehru Memorial Fund;
- 2) Prime Minister's Drought Relief Fund;
- 3) Indira Gandhi Memorial Trust
- 4) Rajiv Gandhi Foundation.

(C) With limit donations where the deduction is allowed @ 100% of qualifying amount:

(1) The Government or to any such local authority, institution, or association may be approved in this behalf by the Central Government to be utilized for the purpose of promoting family planning.

(2) Sums paid by a company to the Indian Olympic Association or any other association or institution established in India and as notified by the central government for:

i) development of infrastructure for sports and games in India; or

ii) for sponsorship of sports and games in India.

D) with limit donations where the deduction is allowed @ 50% of qualifying amount

i) The Government or any local authority to be utilized for any charitable purpose other than the purpose of promoting family planning; or

ii) Any other fund or any institution which is established for aimed focus to the charitable purpose

iii) Any authority constituted in India by or under any law enacted either for the purpose of dealing with and

satisfying the need for housing accommodation or for the purpose of planning development or improvement of cities, towns and villages or for both;

(iv) Any corporation established by the central govt. or any state govt. for promoting the interests of the members of a minority, Hindu.

(v) The sum paid by the income in the previous year as "donation" for the renovation or repair of any temple, mosque, gurdwara, church or any other place which is notified by the central government in the official gazette to be of historic, archaeological or artistic importance or to be a place of public worship or renowned throughout any state or states.