

Deduction in respect of educational expenses in certain cases.

80F. *Omitted by the Finance Act, 1985, w.e.f. 1-4-1986. Original section was inserted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968 in place of section 87A which was inserted by the Finance Act, 1964, w.e.f. 1-4-1964. It was later amended by the Finance Act, 1968, w.e.f. 1-4-1969. New section 80F, dealing with deduction in respect of amounts applied for charitable or religious purposes, etc., was inserted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989. This section was omitted by the Direct Tax Laws (Amendment) Act, 1989, with effect from the same date.*