

The following sub-clauses (iiiha), (iiihb) and (iiihc) shall be inserted in clause (a) by the Finance (No. 2) Act, 1996, w.e.f. 1-4-1997:

- (iiiha) the 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

(iiihb) any fund set up by a State Government to provide medical relief to the poor; or

(iiihc) the Army Central Welfare Fund or the Indian Naval Benevolent Fund or the Air Force Central Welfare Fund established by the armed forces of the Union for the welfare of the past and present members of such forces or their dependants; or

(iv) any other fund or any institution to which this section applies; or

(v) the Government or any local authority, to be utilised for any charitable purpose⁷¹ [other than the purpose of promoting family planning; or]

⁷²[(vi) any authority referred to in clause (20A) of section 10; or

⁷³[(via) any corporation referred to in clause (26BB) of section 10; or]

(vii) the Government or to any such local authority, institution or association as may be approved in this behalf by the Central Government, to be utilised for the purpose of promoting family planning;]

(b) any sums paid by the assessee in the previous year as donations for the renovation or repair of any such temple, mosque, gurdwara, church or other place as is notified⁷⁴ by the Central Government in the Official

71. Inserted by the Finance Act, 1976, w.e.f. 1-4-1977.

72. Inserted, *ibid.*

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

74. For complete list of places of public worship, etc., notified under this clause, refer Taxmann's Direct Taxes Circulars, 1994 edn., Vol. 1, pp. 1.934-1.956; and Taxmann's Yearly Tax Digest & Referencer, 1995 edn., p. 6.111 and 1996 edn., p. 5.90.