13. Sec 80G : Deduction in respect of donation of certain funds, Charitable Institution

- **Allowed :** Any Assessee
- **Donation type**
    1. ***Without any Maximum Limit***
        (a) 50% Deduction
        (b) 100% Deduction
    2. ***Subject to maximum limit 10% of Adjusted GTI****
        (a) 50% Deduction
        (b) 100% Deduction

Adjusted GTI = GTI – LTCG – STCG(111A) – Deduction u/s 80C to 80U except 80G

Computation of whether deduction is allowed without any maximum limit or is limited to 10% of the adjusted gross total income ***depends on the type of institution to whom the amount has been donated***
These are as follows:

Without any maximum limit		**Subject to maximum limit 10% of Adjusted GTI**	
50% Deduction	**100% Deduction**	**50% Deduction**	**100% Deduction**
• Jawaharlal Nehru Memorial Fund • Prime Minister's Drought Relief Fund • National Children's Fund • Indira Gandhi Memorial Fund • Rajiv Gandhi Foundation	Others Govt approved fund	1. Other than promoting family planning. 2.Donation to any authority constituted in India by or under any law for satisfying the need for housing accommodation or for the purpose of planning, development or improvement of cities, towns and villages or for both. 3.Promoting the interests of the members of a minority community. 4. Any notified temple, mosque, gurdwara, church	1. Donation to Government or any approved local authority, institution or association to be utilised for promoting family planning. 2. Any sums paid by a company to Indian Olympic Association or purpose of development of infrastructure for sports and games or for the sponsorship of sports and games.

Note : If the donation is made **in cash the deduction allowed would be maximum Rs. 10,000.**

By Rakesh Singh
callrakeshsingh@gmail.com