
Section - 35, Income-tax Act, 1961 - 2015

⁸⁴[**Expenditure on scientific research**⁸⁵.

⁸⁶ **35.** (1) In respect of expenditure on scientific research, the following deductions shall be allowed—

- (i) any expenditure (not being in the nature of capital expenditure) laid out or expended on scientific research related to the ⁸⁵business.

⁸⁷[*Explanation.*—Where any such expenditure has been laid out or expended before the commencement of the business (not being expenditure laid out or expended before the 1st day of April, 1973) on payment of any salary [as defined in *Explanation 2*⁸⁸ below sub-section (5) of section 40A] to an employee engaged in such scientific research or on the purchase of materials used in such scientific research, the aggregate of the expenditure so laid out or expended within the three years immediately preceding the commencement of the business shall, to the extent it is certified by the prescribed authority⁸⁹ to have been laid out or expended on such scientific research, be deemed to have been laid out or expended in the previous year in which the business is commenced ;]

- ⁹⁰(ii) ⁹¹[an amount equal to ⁹²[one and three-fourth] times of any sum paid] to a ⁹³[research association] which has as its object the undertaking of scientific research^{93a} or to a university, college or other institution^{93a} to be used for scientific research :

⁹⁴[**Provided** that such association, university, college or other institution for the purposes of this clause—

- (A) is for the time being approved, in accordance with the guidelines, in the manner and subject to such conditions as may be prescribed; and
(B) such association, university, college or other institution is specified as such, by notification⁹⁵ in the Official Gazette, by the Central Government;]

- ⁹⁶[(iia) an amount equal to one and one-fourth times of any sum paid to a company to be used by it for scientific research:

Provided that such company—

- (A) is registered in India,
(B) has as its main object the scientific research and development,
(C) is, for the purposes of this clause, for the time being approved by the prescribed authority in the prescribed manner, and
(D) fulfils such other conditions as may be prescribed⁹⁷;]

- ⁹⁸[(iii) ¹[an amount equal to one and one-fourth times of ²[any sum paid to a research association which has as its object the undertaking of research in social science or statistical research or to a university]], college or other institution to be used for research in social science or statistical research :

³[**Provided** that ⁴[such association, university], college or other institution for the purposes of this clause—

- (A) is for the time being approved, in accordance with the guidelines, in the manner and subject to such conditions as may be prescribed; and
 - (B) ⁴[such association, university], college or other institution is specified as such, by notification⁵ in the Official Gazette, by the Central Government.]
- ⁶[*Explanation*.—The deduction, to which the assessee is entitled in respect of any sum paid to a ⁷[research association], university, college or other institution to which clause (ii) or clause (iii) applies, shall not be denied merely on the ground that, subsequent to the payment of such sum by the assessee, the approval granted to the association, university, college or other institution referred to in clause (ii) or clause (iii) has been withdrawn;]
- (iv) in respect of any expenditure of a capital nature on scientific research related to the business carried on by the assessee, such deduction as may be admissible under the provisions of sub-section (2) :

⁸[**Provided** that the ⁷[research association], university, college or other institution referred to in clause (ii) or clause (iii) shall make an application in the prescribed form and manner to the ⁹[Central Government] for the purpose of grant of approval, or continuance thereof, under clause (ii) or, as the case may be, clause (iii) :

Provided further that the ⁹[Central Government] may, before granting approval under clause (ii) or clause (iii), call for such documents (including audited annual accounts) or information from the ⁷[research association], university, college or other institution as it thinks necessary in order to satisfy itself about the genuineness of the activities of the ⁷[research association], university, college or other institution and that ¹⁰[Government] may also make such inquiries as it may deem necessary in this behalf :

Provided also that any ¹¹[notification issued, by the Central Government under clause (ii) or clause (iii), before the date on which the Taxation Laws (Amendment) Bill, 2006 receives the assent of the President†, shall, at any one time, have effect for such assessment year or years, not exceeding three assessment years] (including an assessment year or years commencing before the date on which such notification is issued) as may be specified in the notification:]

¹²[**Provided also** that where an application under the first proviso is made on or after the date on which the Taxation Laws (Amendment) Bill, 2006 receives the assent of the President†, every notification under clause (ii) or clause (iii) shall be issued or an order rejecting the application shall be passed within the period of twelve months from the end of the month in which such application was received by the Central Government.]

(2) For the purposes of clause (iv) of sub-section (1),—

- ¹³[(i) in a case where such capital expenditure is incurred before the 1st day of April, 1967, one-fifth of the capital expenditure incurred in any previous year shall be deducted for that previous year; and the balance of the expenditure shall be deducted in equal instalments for each of the four immediately succeeding previous years ;
- (ia) in a case where such capital expenditure is incurred after the 31st day of March, 1967, the whole of such capital expenditure incurred in any previous year¹⁴ shall be deducted for that previous year :]

¹⁵[**Provided** that no deduction shall be admissible under this clause in respect of any expenditure incurred on the acquisition of any land, whether the land is acquired as such or as part of any property, after the 29th day of February, 1984.]

¹⁶[*Explanation 1*].—Where any capital expenditure has been incurred before the commencement of the business, the aggregate of the expenditure so incurred within the three years immediately preceding the commencement of the business shall be deemed to have been incurred in the

previous year in which the business is commenced.

¹⁵[*Explanation 2*.—For the purposes of this clause,—

- (a) "land" includes any interest in land ; and
- (b) the acquisition of any land shall be deemed to have been made by the assessee on the date on which the instrument of transfer of such land to him has been registered under the Registration Act, 1908 (16 of 1908), or where he has taken or retained the possession of such land or any part thereof in part performance of a contract of the nature referred to in section 53A¹⁷ of the Transfer of Property Act, 1882 (4 of 1882), the date on which he has so taken or retained possession of such land or part ;]
- (ii) notwithstanding anything contained in clause (i), where an asset representing expenditure of a capital nature ¹⁸[incurred before the 1st day of April, 1967,] ceases to be used in a previous year for scientific research related to the business and the value of the asset at the time of the cessation, together with the aggregate of deductions already allowed under clause (i) falls short of the said expenditure, then—
 - (a) there shall be allowed a deduction for that previous year of an amount equal to such deficiency, and
 - (b) no deduction shall be allowed under that clause for that previous year or for any subsequent previous year ;
- (iii) if the asset mentioned in clause (ii) is sold, without having been used for other purposes, in the year of cessation, the sale price shall be taken to be the value of the asset at the time of the cessation ; and if the asset is sold, without having been used for other purposes, in a previous year subsequent to the year of cessation, and the sale price falls short of the value of the asset taken into account at the time of cessation, an amount equal to the deficiency shall be allowed as a deduction for the previous year in which the sale took place ;
- (iv) where a deduction is allowed for any previous year under this section in respect of expenditure represented wholly or partly by an asset, no deduction shall be allowed under ¹⁹[clause (ii) of sub-section (1)] of section 32 for the same ²⁰[or any other] previous year in respect of that asset ;
- (v) where the asset ²¹[mentioned in clause (ii)] is used in the business after it ceases to be used for scientific research related to that business, depreciation shall be admissible under ²²[clause (ii) of sub-section (1)] of section 32.

²³[(2A) ²⁴Where ²⁵[, before the 1st day of March, 1984,] the assessee pays any sum ²⁶[(being any sum paid with a specific direction that the sum shall not be used for the acquisition of any land or building or construction of any building)] to a scientific research association or university or college or other institution referred to in clause (ii) of sub-section (1) ²⁷[or to a public sector company] to be used for scientific research undertaken under a programme approved in this behalf by the prescribed authority²⁸ having regard to the social, economic and industrial needs of India, then,—

- (a) there shall be allowed a deduction of a sum equal to one and one-third times the sum so paid ; and
- (b) no deduction in respect of such sum shall be allowed under clause (ii) of sub-section (1) for the same or any other assessment year.]

²⁹[*Explanation*.—For the purposes of this sub-section, "public sector company" shall have the same meaning as in clause (b) of the *Explanation* below sub-section (2B) of section 32A.]

³⁰[(2AA) ³¹Where the assessee pays any sum to a National Laboratory ³²[or a ³³[University or an Indian Institute of Technology or a specified person] with a specific direction that the said sum shall be used for scientific research undertaken under a programme approved in this behalf by the prescribed authority³⁴, then—

(a) there shall be allowed a deduction of a sum equal to ³⁵[two] times the sum so paid ; and

(b) no deduction in respect of such sum shall be allowed under any other provision of this Act :

³⁶**[Provided** that the prescribed authority shall, before granting approval, satisfy itself about the feasibility of carrying out the scientific research and shall submit its report to the ^{36a}*[Principal Chief Commissioner or Chief Commissioner or]*³⁷*[Principal Director General or]* Director General in such form as may be prescribed.³⁸]

³⁹*[Explanation 1.—*The deduction, to which the assessee is entitled in respect of any sum paid to a National Laboratory, University, Indian Institute of Technology or a specified person for the approved programme referred to in this sub-section, shall not be denied merely on the ground that, subsequent to the payment of such sum by the assessee, the approval granted to,—

(a) such Laboratory, or specified person has been withdrawn; or

(b) the programme, undertaken by the National Laboratory, University, Indian Institute of Technology or specified person, has been withdrawn.]

⁴⁰*[Explanation* ⁴¹[2].—For the purposes of this section,—

(a) "National Laboratory" means a scientific laboratory functioning at the national level under the aegis of the Indian Council of Agricultural Research, the Indian Council of Medical Research, the Council of Scientific and Industrial Research, the Defence Research and Development Organisation, the Department of Electronics, the Department of Bio-Technology or the Department of Atomic Energy and which is approved as a National Laboratory by the prescribed authority in such manner as may be prescribed ;

(b) "University" shall have the same meaning as in *Explanation* to clause (ix) of section 47 ;

(c) "Indian Institute of Technology" shall have the same meaning as that of "Institute" in clause (g) of section 3⁴² of the Institutes of Technology Act, 1961 (59 of 1961)];

⁴³[(d) "specified person" means such person as is approved by the prescribed authority.]

⁴⁴[(2AB)(I) Where a company engaged in the business of ⁴⁵[bio-technology or in ⁴⁶[any business of manufacture or production of any article or thing, not being an article or thing specified in the list of the Eleventh Schedule]] incurs any expenditure on scientific research (not being expenditure in the nature of cost of any land or building) on in-house research and development facility as approved by the prescribed authority⁴⁷, then, there shall be allowed a deduction of ⁴⁸[a sum equal to ⁴⁹[two] times of the expenditure] so incurred.

⁵⁰*[Explanation.—*For the purposes of this clause, "expenditure on scientific research", in relation to drugs and pharmaceuticals, shall include expenditure incurred on clinical drug trial, obtaining approval from any regulatory authority under any Central, State or Provincial Act and filing an application for a patent under the Patents Act, 1970 (39 of 1970).]

(2) No deduction shall be allowed in respect of the expenditure mentioned in clause (I) under any other provision of this Act.

(3) No company shall be entitled for deduction under clause (I) unless it enters into an agreement with the prescribed authority for co-operation in such research and development facility and ^{50a}*[for audit of the accounts maintained for that facility]*.

(4) The prescribed authority shall submit its report in relation to the approval of the said facility to the ^{50b}*[Principal Chief Commissioner or Chief Commissioner or]*⁵¹*[Principal Director General or]* Director General in such form and within such time as may be prescribed.]

⁵²[(5) No deduction shall be allowed in respect of the expenditure referred to in clause (I) which is incurred after the 31st day of March, ⁵³[2017].

⁵⁴[(6) No deduction shall be allowed to a company approved under sub-clause (C) of clause (iia) of sub-section (1) in respect of the expenditure referred to in clause (I) which is incurred after the 31st day of March, 2008.]

⁵⁵[(2B)(a) Where ⁵⁶[, before the 1st day of March, 1984,] an assessee has incurred any expenditure (not being in the nature of capital expenditure incurred on the acquisition of any land or building or construction of any building) on scientific research undertaken under a programme approved in this behalf by the prescribed authority having regard to the social, economic and industrial needs of India, he shall, subject to the provisions of this sub-section, be allowed a deduction of a sum equal to one and one-fourth times the amount of the expenditure certified by the prescribed authority to have been so incurred during the previous year.

(b) Where a deduction has been allowed under clause (a) for any previous year in respect of any expenditure, no deduction in respect of such expenditure shall be allowed under clause (i) of sub-section (1) or clause (ia) of sub-section (2) for the same or any other previous year.

(c) Where a deduction is allowed for any previous year under this sub-section in respect of expenditure represented wholly or partly by an asset, no deduction shall be allowed in respect of that asset under ⁵⁷[clause (ii) of sub-section (1)] of section 32 for the same or any subsequent previous year.

(d) Any deduction made under this sub-section in respect of any expenditure on scientific research in excess of the expenditure actually incurred shall be deemed to have been wrongly made for the purposes of this Act if the assessee fails to furnish within one year of the period allowed by the prescribed authority for completion of the programme, a certificate of its completion obtained from that authority, and the provisions of sub-section (5B) of section 155 shall apply accordingly.]

⁵⁸[(3) If any question arises under this section as to whether, and if so, to what extent, any activity constitutes or constituted, or any asset is or was being used for, scientific research, the Board shall refer the question to—

- (a) the Central Government, when such question relates to any activity under clauses (ii) and (iii) of sub-section (1), and its decision shall be final;
- (b) the prescribed authority⁵⁹, when such question relates to any activity other than the activity specified in clause (a), whose decision shall be final.]

(4) The provisions of sub-section (2) of section 32 shall apply in relation to deductions allowable under clause (iv) of sub-section (1) as they apply in relation to deductions allowable in respect of depreciation.

⁶⁰[(5) Where, in a scheme of amalgamation, the amalgamating company sells or otherwise transfers to the amalgamated company (being an Indian company) any asset representing expenditure of a capital nature on scientific research,—

- (i) the amalgamating company shall not be allowed the deduction under clause (ii) or clause (iii) of sub-section (2); and
- (ii) the provisions of this section shall, as far as may be, apply to the amalgamated company as they would have applied to the amalga-mating company if the latter had not so sold or otherwise transferred the asset.]]

84. Reintroduced with modification by the Direct Tax Laws (Amendment) Act, 1989, w.e.f. 1-4-1989. Earlier section 35 was omitted by the Direct Tax Laws (Amendment) Act, 1987, with effect from the same date.

85. For the meaning of the terms "scientific research" and "business", *See* Taxmann's Direct Taxes Manual, Vol. 3.
86. *See* also Circular No. 778, dated 20-8-1999 and Press Note, dated 5-6-1982, issued by the Ministry of Finance (Department of Revenue). For details, *See* Taxmann's Master Guide to Income-tax Act. For relevant case laws, *See* Taxmann's Master Guide to Income-tax Act.
87. Inserted by the Direct Taxes (Amendment) Act, 1974, w.e.f. 1-4-1974.
88. Section 40A(5) has now been omitted. *Explanation 2(a)* to section 40A(5) defined "salary" as under :

'Explanation 2.—In this sub-section,—

(a) "salary" has the meaning assigned to it in clause (1) read with clause (3) of section 17 subject to the following modifications, namely :—

- (1) in the said clause (1), the word "perquisites" occurring in sub-clause (iv) and the whole of sub-clause (vii) shall be omitted;
- (2) in the said clause (3), the references to "assessee" shall be construed as references to "employee or former employee" and the references to "his employer or former employer" and "an employer or a former employer" shall be construed as references to "the assessee";

(b) **

**

89. *See* rule 6(1). The prescribed authority under rule 6(1) is Director General (Income-tax Exemptions) in concurrence with Secretary, Department of Scientific and Industrial Research, Government of India.
90. *See* rules 5C, 5D and 5E and Form Nos. 3CF-I and 3CF-II.
91. Substituted for "any sum paid" by the Finance Act, 1999, w.e.f. 1-4-2000.
92. Substituted for "one and one-fourth" by the Finance Act, 2010, w.e.f. 1-4-2011.
93. Substituted for "scientific research association" by the Finance Act, 2010, w.e.f. 1-4-2011.
- 93a. For the meaning of the terms "scientific research" and "institution", *See* Taxmann's Direct Taxes Manual, Vol. 3.
- 94 . Substituted by the Taxation Laws (Amendment) Act, 2006, w.r.e.f. 1-4-2006. Prior to its substitution, proviso, as amended by the Finance Act, 1999, w.e.f. 1-4-2000 and Direct Tax Laws (Amendment) Act, 1989, w.e.f. 1-4-1989, read as under :

"Provided that such association, university, college or institution is for the time being approved for the purposes of this clause by the Central Government by notification in the Official Gazette;"

95. For complete list of approved scientific research university/institutions, etc., under this clause, log on to www.taxmann.com.
96. Inserted by the Finance Act, 2008, w.e.f. 1-4-2009.
97. *See* rule 5F and Form No. 3CF-III.
98. Substituted by the Finance (No. 2) Act, 1991, w.e.f. 1-4-1992. Prior to substitution, clause (iii) was amended by the Direct Tax Laws (Amendment) Act, 1989, w.e.f. 1-4-1989.
99. *See* rules 5C, 5D and 5E and Form Nos. 3CF-I and 3CF-II.
1. Substituted for "any sum paid" by the Finance Act, 1999, w.e.f. 1-4-2000.
 2. Substituted for "any sum paid to a university" by the Finance Act, 2010, w.e.f. 1-4-2011.
 3. Substituted by the Taxation Laws (Amendment) Act, 2006, w.r.e.f. 1-4-2006. Prior to its substitution, proviso, as amended by the Finance Act, 1999, w.e.f. 1-4-2000, read as under:

"Provided that such university, college or institution is for the time being approved for the purposes of this clause by the Central Government by notification in the Official Gazette;"

4. Substituted for "such university" by the Finance Act, 2010, w.e.f. 1-4-2011.

5. For complete list of approved social science or statistical research university/institutions, etc., under this clause, log on to www.taxmann.com.
6. Inserted by the Taxation Laws (Amendment) Act, 2006, w.e.f. 1-4-2006.
7. Substituted for "scientific research association" by the Finance Act, 2010, w.e.f. 1-4-2011.
8. Inserted by the Direct Tax Laws (Amendment) Act, 1989, w.e.f. 1-4-1989.
9. Substituted for "prescribed authority" by the Finance Act, 1999, w.e.f. 1-4-2000.
10. Substituted for "authority" by the Taxation Laws (Amendment) Act, 2006, w.e.f. 1-4-2006.
11. Substituted for "notification issued by the Central Government under clause (ii) or clause (iii) shall, at any one time, have effect for such assessment year or years, not exceeding three assessment years" by the Taxation Laws (Amendment) Act, 2006, w.e.f. 1-4-2006. Earlier the proviso was amended by the Finance Act, 1999, w.e.f. 1-4-2000.
12. Inserted by the Taxation Laws (Amendment) Act, 2006, w.e.f. 1-4-2006.
13. Substituted for clause (i) by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968.
14. For the meaning of the expression "incurred in any previous year", See Taxmann's Direct Taxes Manual, Vol. 3.
15. Inserted by the Finance Act, 1984, w.e.f. 1-4-1984.
16. *Explanation* renumbered as *Explanation 1* by the Finance Act, 1984, w.e.f. 1-4-1984.
17. For text of section 53A of the Transfer of Property Act, 1882 See **Appendix**.
†13-7-2006.
18. Inserted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968.
19. Substituted for "clauses (i), (ii), (iii) and (iv) of sub-section (1) or under sub-section (1A)" by the Taxation Laws (Amendment & Miscellaneous Provisions) Act, 1986, w.e.f. 1-4-1988.
20. Inserted by the Finance (No. 2) Act, 1980, w.e.f. 1-4-1962.
21. Inserted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968.
22. Substituted for "clauses (i), (ii) and (iii) of sub-section (1)" by the Taxation Laws (Amendment & Miscellaneous Provisions) Act, 1986, w.e.f. 1-4-1988.
23. Inserted by the Direct Taxes (Amendment) Act, 1974, w.e.f. 1-4-1974.
24. For guidelines for approval of scientific research programmes and list of approved programmes, log on to www.taxmann.com.
25. Inserted by the Finance Act, 1984, w.e.f. 1-4-1984.
26. Inserted by the Finance (No. 2) Act, 1983, w.e.f. 1-4-1984.
27. Inserted by the Finance (No. 2) Act, 1980, w.e.f. 1-9-1980.
28. See rule 6(1). See also footnote No. 89 on page 1.231.
29. Inserted by the Finance (No. 2) Act, 1980, w.e.f. 1-9-1980.
30. Inserted by the Finance Act, 1993, w.e.f. 1-4-1994.
31. See rule 6(1A), 6(3), 6(5), 6(6) and 6(7) and Form Nos. 3CG to 3CJ. The procedure laid down by rule 6 is, *inter alia*, as follows :
 - Prescribed authority is Head of National Laboratory, University or IIT and in case of specified person, the Principal Scientific Adviser to the Government of India.
 - The application for approval is to be made by the sponsor in Form No. 3CG.
 - The National Laboratory, University or Indian Institute of Technology, etc., shall issue a receipt of payment for carrying out an approved programme of scientific research, in Form No. 3CI.
 - The prescribed authority will grant approval only if the conditions mentioned in sub-rule (7) of rule 6 are satisfied.
32. Inserted by the Finance Act, 1994, w.e.f. 1-4-1995.
33. Substituted for "University or an Indian Institute of Technology" by the Finance Act, 2001, w.e.f. 1-4-2002.
34. See footnote No. 31 (*supra*).
35. Substituted for "one and three-fourth" by the Finance Act, 2011, w.e.f. 1-4-2012. Earlier "one and three-fourth" was substituted for "one and one-fourth" by the Finance Act, 2010, w.e.f. 1-4-2011.

36. Substituted by the Finance (No. 2) Act, 1996, w.e.f. 1-10-1996. Prior to their substitution, the said proviso was amended by the Finance Act, 1994, w.e.f. 1-4-1995.
- 36a. Italicised words shall be inserted by the Finance Act, 2015, w.e.f. **1-4-2016**.
37. Inserted by the Finance (No. 2) Act, 2014, w.r.e.f. 1-6-2013.
38. See rule 6(7)(b) and Form No. 3CJ.
39. Inserted by the Taxation Laws (Amendment) Act, 2006, w.r.e.f. 1-4-2006.
40. Substituted by the Finance Act, 1994, w.e.f. 1-4-1995. Prior to its substitution, the *Explanation* was inserted by the Finance Act, 1993, w.e.f. 1-4-1994.
41. Renumbered as *Explanation 2* by the Taxation Laws (Amendment) Act, 2006, w.r.e.f. 1-4-2006.
42. For definition of "Institute", See footnote 25 on page 1.66 ante.
43. Inserted by the Finance Act, 2001, w.e.f. 1-4-2002.
44. Inserted by the Finance Act, 1997, w.e.f. 1-4-1998. See rule 6(1B), (4), (5A) and (7A) and Form Nos. 3CK to 3CM.
45. Inserted by the Finance Act, 2001, w.e.f. 1-4-2002.
46. Substituted for "the business of manufacture or production of any drugs, pharmaceuticals, electronic equipments, computers, telecommunication equipments, chemicals or any other article or thing notified by the Board" by the Finance (No. 2) Act, 2009, w.e.f. 1-4-2010.
47. Prescribed authority is Secretary, Department of Scientific & Industrial Research, Government of India.
48. Substituted for "a sum equal to one and one-fourth times of the expenditure" by the Finance Act, 2000, w.e.f. 1-4-2001.
49. Substituted for "one and one-half" by the Finance Act, 2010, w.e.f. 1-4-2011.
50. Inserted by the Finance Act, 2001, w.e.f. 1-4-2002.
- 50a. Words "fulfils such conditions with regard to maintenance of accounts and audit thereof and furnishing of reports in such manner as may be prescribed" shall be substituted for "for audit of accounts maintained for that facility" by the Finance Act, 2015, w.e.f. **1-4-2016**.
- 50b. Italicised words shall be inserted by the Finance Act, 2015, w.e.f. **1-4-2016**.
51. Inserted by the Finance (No. 2) Act, 2014, w.r.e.f. 1-6-2013.
52. Inserted by the Finance (No. 2) Act, 1998, w.r.e.f. 1-4-1998.
53. Substituted for "2012" by the Finance Act, 2012, w.e.f. 1-4-2013. Earlier "2012" was substituted for "2007" by the Finance Act, 2007, w.e.f. 1-4-2008, "2007" was substituted for "2005" by the Finance Act, 2005, w.e.f. 1-4-2006 and "2005" was substituted for "2000" by the Finance Act, 1999, w.e.f. 1-4-2000.
54. Inserted by the Finance Act, 2008, w.e.f. 1-4-2009.
55. Inserted by the Finance (No. 2) Act, 1980, w.e.f. 1-9-1980.

For guidelines for approval of scientific research programmes under this sub-section, log on to www.taxmann.com.

56. Inserted by the Finance Act, 1984, w.e.f. 1-4-1984.
57. Substituted for "clauses (i), (ii), (iia) and (iii) of sub-section (1) or under sub-section (1A)" by the Taxation Laws (Amendment & Miscellaneous Provisions) Act, 1986, w.e.f. 1-4-1988.
58. Substituted by the Finance Act, 1999, w.e.f. 1-4-2000.
59. See rule 6.
60. Inserted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1967.