

Section 80GGC

Deduction in respect of contributions given by any person to political parties.

80GGC. In computing the total income of an assessee, being any person, except local authority and every artificial juridical person wholly or partly funded by the Government, there shall be deducted any amount of contribution made by him, in the previous year, to a political party ⁹⁸*[or an electoral trust]*.

Explanation. For the purposes of [sections 80GGB](#) and 80GGC, political party means a political party registered under section 29A of the Representation of the People Act, 1951 (43 of 1951).]