

List of Section under which no deduction shall be available in case of Belated retrun	
Section 80H	Deduction in case of new industrial undertakings employing displaced persons, etc.
Section 80HH	Deduction in respect of profits and gains from newly established industrial undertakings or hotel business in backward areas
Section 80HHA	Deduction in respect of profits and gains from newly established small-scale industrial undertakings in certain areas
Section 80HHB	Deduction in respect of profits and gains from projects outside India
Section 80HHBA	Deduction in respect of profits and gains from housing projects in certain cases
Section 80HHC	Deduction in respect of profits retained for export business
Section 80HHD	Deduction in respect of earnings in convertible foreign exchange
Section 80HHE	Deduction in respect of profits from export of computer software, etc.
Section 80HHF	Deduction in respect of profits and gains from export or transfer of film software, etc.
Section 80I	Deduction in respect of profits and gains from industrial undertakings after a certain date, etc.
Section 80IA	Deductions in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.
Section 80IAB	Deductions in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone
Section 80IAC	Special provision in respect of specified business.
Section 80IB	Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings
Section 80IBA	Deductions in respect of profits and gains from housing projects.
Section 80IC	Special provisions in respect of certain undertakings or enterprises in certain special category States
Section 80ID	Deduction in respect of profits and gains from business of hotels and convention centres in specified area
Section 80IE	Special provisions in respect of certain undertakings in North-Eastern States
Section 80JJA	Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste
Section 80JJAA	Deduction in respect of employment of new employees
Section 80LA	Deductions in respect of certain incomes of Offshore Banking Units and International Financial Services Centre
Section 80O	Deduction in respect of royalties, etc., from certain foreign enterprises
Section 80P	Deduction in respect of income of co-operative societies
Section 80Q	Deduction in respect of profits and gains from the business of publication of books
Section 80QQA	Deduction in respect of professional income of authors of text books in Indian languages
Section 80QQB	Deduction in respect of royalty income, etc., of authors of certain books other than text-books
Section 80R	Deduction in respect of remuneration from certain foreign sources in the case of professors, teachers, etc.

Section 80RR	Deduction in respect of professional income from foreign sources in certain cases
Section 80RRA	Deduction in respect of remuneration received for services rendered outside India
Section 80RRB	Deduction in respect of royalty on patents