

Section: 269T - Prohibition on repayment of loans
or deposits in cash

**Cap on cash transaction: Rs. 20,000 or
more**

Penalty for cash transaction: 100% of amount paid

Section: 269ST- Prohibition on receiving cash

**Cap on cash transaction: Rs. 2,00,000 or
more**

Penalty for cash transaction: 100% of amount
received

Section: 13A - 269SS- Prohibition on acceptance of cash loans, deposits, etc.

Cap on cash transaction: Rs. 20,000 or more

Penalty for cash transaction: 100% of amount received

Section: 13A - 80GGC - Donations by any person
to political parties

**Cap on cash transaction: No cash payment
allowed**

Penalty for cash transaction: No deduction

Section: 13A - 80GGB - Donations by companies to political parties.

Cap on cash transaction: No cash payment allowed

Penalty for cash transaction: No deduction

Section: 13A - 80GGA- Donations for scientific research or rural development.

Cap on cash transaction: Cash donation above Rs. 10,000

Penalty for cash transaction: No deduction

Section: 13A - 80G - Donations to certain funds
and charitable institutions

**Cap on cash transaction: Donations above
Rs. 2,000**

Penalty for cash transaction: No deduction

Section: 13A - 80D- Health Insurance premium

**Cap on cash transaction: No cash payment
allowed**

Penalty for cash transaction: No deduction

Section: 13A - 35AD- Investment linked deduction
for capital expenditure

**Cap on cash transaction: Payment above Rs
10,000 for any capital expenditure**

Penalty for cash transaction: No deduction

Section: 13A - 43(1)- Determination of actual cost
of asset

**Cap on cash transaction: Payment above
10,000 for purchase of asset**

Penalty for cash transaction: Such payment
won't be included in actual cost of asset (viz, No
depreciation)

Section: 13A - 40A(3)- Disallowance for cash
expenditure

**Cap on cash transaction: Payment of any
expenditure above Rs. 10,000**

**Payments for plying, hiring or leasing of
goods carriage above Rs 35,000**

Penalty for cash transaction: No deduction

Section: 13A -Exemption to political parties

**Cap on cash transaction: Receipt of cash
donation above Rs 2,000**

Penalty for cash transaction: No Exemption