

Estate Duty (Amendment) Act, 1986

49 of 1986

[26 November 1986]

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An Act further to amend the Estate Duty Act, 1953. BE it enacted by Parliament in the Thirty-Seventh Year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Estate Duty (Amendment) Act, 1986.
- (2) It shall be deemed to have come into force on the 16th day of March, 1985.

2. Amendment Of Section 5A :-

In section 5A of the Estate Duty Act, 1953(34 of 1953), in sub-section (2C),-

- (i) in clause (a), the word "and" occurring at the end shall be omitted;
- (ii) after clause (a), the following clause, shall be inserted, namely:-
"(aa) the States of Punjab and Tripura, on the 16th day of March, 1985; and".