

FINANCE ACT, 1972

16 of 1972

[28th May, 1972]

CONTENTS

CHAPTER 1 :- PRELIMINARY

1. Short title and commencement

CHAPTER 2 :- RATES OF INCOME-TAX

2. Income-tax

CHAPTER 3 :- DIRECT TAXES

3. .

4. .

5. .

6. .

7. .

8. .

9. .

10. .

11. .

12. .

13. .

14. .

15. .

16. .

17. .

18. .

19. .

20. .

21. .

22. .

23. .

24. .

25. .

26. .

27. .

28. .

29. .

30. .

31. .
32. .
33. .
34. .
35. .
36. .
37. .
38. .
39. .
40. .
41. .
42. .
43. .
44. .
45. .
46. .
47. .
48. .
49. .
50. .
51. .
52. .
53. .
54. .
55. .
56. .
57. Substitution of new section for section 24A
58. Amendment of Section 25
59. Certain casual and non-recurring receipts not to be included in the total income for the assessment year 1972-73
60. Applicability of revised rate of interest

CHAPTER 4 :- INDIRECT - TAXES

61. Amendment of Act 32 of 1934
62. Regulatory duties of customs
63. Amendment of Act 1 of 1949
64. Amendment of Act 1 of 1944
65. Regulatory duties of excise
66. Amendment of Act 58 of 1957
67. Amendment of Act 27 of 1958
68. Discontinuance of Salt duty

CHAPTER 5 :- DELHI SALES TAX

69. Amendment of Bengal Act VI of 1941 as in force in Delhi

SCHEDULE 1 :- SCHEDULE

SCHEDULE 2 :- SCHEDULE

SCHEDULE 3 :- SCHEDULE

SCHEDULE 4 :- SCHEDULE

SCHEDULE 5 :- SCHEDULE

FINANCE ACT, 1972

16 of 1972

[28th May, 1972]

An Act to give effect to the financial proposals of the Central Government for the financial year 1972-73 Be it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:-

CHAPTER 1
PRELIMINARY

1. Short title and commencement :-

(1) This Act may be called The Finance Act. 1972.

(2) Save as otherwise provided in this Act, section 2 to section 60 shall be deemed to have come into force on the 1st day of April, 1972.

CHAPTER 2
RATES OF INCOME-TAX

2. Income-tax :-

(1) Subject to the provisions of sub-sections (2) and (3). for the assessment year commencing on the 1st day of April, 1972, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased. -

(a) in the cases to which Paragraphs A, B and D of that part apply, by a surcharge for purposes of the Union:

(b) in the cases to which Paragraph C of that Part applies, by a surcharge for purposes of the Union and a special surcharge for purposes of the Union: and

(c) in the cases to which Paragraphs E and F of that Part apply by a surcharge, calculated in each case in the manner provided therein.

(2) In making any assessment for the assessment year commencing on the 1st day of April, 1972. where the total income

of a company, other than the Life Insurance Corporation of India established under Life Insurance Corporation Act, 1956 . includes any profits and gains from life insurance business, the income-tax payable by it shall be the aggregate of the income-tax calculated -

(i) on the amount of the profits and gains from life insurance business so included, at the rate applicable in the case of the Life Insurance Corporation of India, in accordance with paragraph E of part I of the First Schedule, to that part of its total income which consists of profits and gains from life insurance business: and

(ii) on the remaining part of its total income, at the rate applicable to the company on its total income.

(3) In cases to which s.164 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) applies, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-sec. (1) or the rates as specified in that Chapter or section, as the case may be.

(4) In cases in which tax has to be deducted under sections 193, Section 194 OF THE INCOME TAX ACT, 1961 , Section 194A OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 and Section 195 OF THE INCOME TAX ACT, 1961 at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(5) In cases in which income-tax has to be calculated under the first proviso to sub-sec.(5) of Section 132 of the Income tax Act, 1961 or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in part III of the First Schedule :- Provided that in respect of any income chargeable to tax under Section 164 of the Income tax Act, 1961 at the rate of 65 per cent., "advance tax" shall be computed at that rate.

(6) For the purposes of this section and the First Schedule, -

(a) "company in which the public are substantially interested" means a company which is such a company as is referred to in Section 108 of the Income tax Act, 1961 :

(b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Incometax Act for the assessment year commencing on the 1st day of April, 1972. has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act,

(c) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

Explanation . - For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining. if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than 51 per cent. of such total income :

(d) "tax free security" means any security of the Central Government issued or declared to be income-tax free. or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government,

(e) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings. respectively, assigned to them in that Act.

CHAPTER 3 DIRECT TAXES

3. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE

INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961, Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

4. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961, Section 56

OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

5. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961, Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section

80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

6. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961, Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 ,

Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

7. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT,

1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

8. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S. 80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME

TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAXACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THEINCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THEINCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT,1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THEINCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAXACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OFTHE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOMETAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

9. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THEINCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961, Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT,1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAXACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THEINCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAXACT, 1961 , Section 213 OF THE

INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

10. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243

OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

11. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX

ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

12. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME

TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

13. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE

INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

14. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section

205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

15. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 ,

Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

16. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT,

1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228AOF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

17. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX

ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228AOF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

18. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THÈNCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THEINCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OFTHE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THEINCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THEINCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX

ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

19. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF

THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

20. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are

incorporated in Income tax Act, 1961 .

21. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

22. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

23. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 ,

Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

24. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT,

1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

25. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX

ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

26. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME

TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

27. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE

INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

28. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O

OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

29. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 ,

Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

30. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT,

1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THEINCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THEINCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228AOF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

31. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THEINCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THEINCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OFTHE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX

ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

32. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section

197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

33. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 ,

Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

34. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX

ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

35. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME

TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

36. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE

INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

37. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252

OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228AOF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

38. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 800 OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF

THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

39. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 ,

Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

40. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 , Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAX ACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 , Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 , Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT, 1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT, 1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX

ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

41. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

42. . :-

These sections amended Section 2 , Section 10 OF THE INCOME TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.80I OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

43. . :-

These sections amended Section 2 , Section 10 OF THE INCOME

TAX ACT, 1961 , Section 11 OF THE INCOME TAX ACT, 1961 , Section 12 OF THE INCOME TAX ACT, 1961 , Section 13 OF THE INCOME TAX ACT, 1961 ,Section 45 OF THE INCOME TAX ACT, 1961 , Section 54C OF THE INCOME TAXACT, 1961 , Section 56 OF THE INCOME TAX ACT, 1961 , Section 75 OF THE INCOME TAX ACT, 1961 , Section 77 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80B OF THE INCOME TAX ACT, 1961 , Section 80C OF THE INCOME TAX ACT, 1961 , Section 80G OF THE INCOME TAX ACT, 1961 , S.801 OF THE INCOME TAX ACT, 1961, Section 80J OF THE INCOME TAX ACT, 1961 , Section 80L OF THE INCOME TAX ACT, 1961 ,Section 80O OF THE INCOME TAX ACT, 1961 , 90, Section 125 OF THE INCOME TAX ACT, 1961 , Section 132A OF THE INCOME TAX ACT, 1961 , Section 201 OF THE INCOME TAX ACT, 1961 , Section 213 OF THE INCOME TAX ACT, 1961 ,Section 217 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAXACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 and Second Schedule, Section 139 OF THE INCOME TAX ACT, 1961 , Section 164 OF THE INCOME TAX ACT, 1961 , Section 197 OF THE INCOME TAX ACT, 1961 , Section 198 OF THE INCOME TAX ACT, 1961 , Section 199 OF THE INCOME TAX ACT, 1961 , Section 200 OF THE INCOME TAX ACT,1961 , Section 202 OF THE INCOME TAX ACT, 1961 and Section 203 OF THE INCOME TAX ACT, 1961 , Section 204 OF THE INCOME TAX ACT, 1961 , Section 205 OF THE INCOME TAX ACT, 1961 , Section 207 OF THE INCOME TAX ACT, 1961 , Section 208 OF THE INCOME TAX ACT, 1961 , Section 209 OF THE INCOME TAX ACT, 1961 , Section 211 OF THE INCOME TAX ACT, 1961 , Section 212 OF THE INCOME TAX ACT, 1961 , Section 215 OF THE INCOME TAX ACT,1961 , Section 252 OF THE INCOME TAX ACT, 1961 , Section 295 OF THE INCOME TAX ACT, 1961 and INCOME TAX ACT, 1961 ., S. 12A, Section 54C OF THE INCOME TAX ACT, 1961 , Section 74A OF THE INCOME TAX ACT, 1961 , Section 80TT OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOMETAX ACT, 1961 , Section 194C OF THE INCOME TAX ACT, 1961 , Section 228A OF THE INCOME TAX ACT, 1961 ins. and Sixth Schedule omitted. These amendments are incorporated in Income tax Act, 1961 .

44. . :-

Amendments incorporated in the Wealth-tax Act, 1957.

45. . :-

Amendments incorporated in the Wealth-tax Act, 1957.

46. . :-

Amendments incorporated in the Wealth-tax Act, 1957.

47. . :-

Amendments incorporated in the Wealth-tax Act, 1957.

48. . :-

Amendments incorporated in the Wealth-tax Act, 1957.

49. . :-

Amendments incorporated in the Wealth-tax Act, 1957.

50. . :-

Amendments incorporated in the Wealth-tax Act, 1957.

51. . :-

Amendments incorporated in the Wealth-tax Act, 1957.

52. . :-

Amendments incorporated in the Gift-tax Act, 1958.

53. . :-

Amendments incorporated in the Gift-tax Act, 1958.

54. . :-

Amendments incorporated in the Gift-tax Act, 1958.

55. . :-

Amendments incorporated in the Gift-tax Act, 1958.

56. . :-

Amendments incorporated in the Gift-tax Act, 1958.

57. **Substitution of new section for section 24A** :-

58. **Amendment of Section 25** :-

Amendments Incorporated in the Principal Act.

59. **Certain casual and non-recurring receipts not to be included in the total income for the assessment year 1972-73** :-

Notwithstanding the amendments made by this Act to the income-tax Act, in computing, in the case of any person, the total income of a previous year relevant to the assessment year commencing on the 1st day of April, 1972, any income falling within clause (3) of Section 10 of the Income tax Act, 1961 as it stood immediately before the 1st day of April, 1972, shall not be included.

60. Applicability of revised rate of interest :-

For the removal of doubts, it is hereby declared that where interest is payable under -

(a) Section 139 of the Income tax Act, 1961 or any other provision of that Act referred to in section 25 of this Act: or

(b) section 31 or section 34A of the Wealth-tax Act: or

(c) section 32 or section 33A of the Gift-tax Act; or

(d) section 18 of the Companies (profits) sur-tax Act, in respect of any period commencing on or before the 31st day of March, 1972, and ending after that date, such interest shall, in respect of so much of such period as falls after that date, be calculated at the rate of twelve per cent. per annum.

CHAPTER 4

INDIRECT - TAXES

61. Amendment of Act 32 of 1934 :-

This Act is repealed and replaced by Customs Tariff Act, 1975

62. Regulatory duties of customs :-

(1) With a view to regulating or bringing greater economy in imports, there shall be levied and collected, with effect from such date, and at such rate, as may be specified in this behalf by the Central Government by notification in the Official Gazette, on all or any of the goods mentioned in the first Schedule to the Tariff Act, or in that Schedule as amended from time to time, a regulatory duty of customs which shall not exceed 15 per cent of the value of the goods as determined in accordance with the provisions of Section 14 of the Customs Act, 1962 : Provided that different dates and different rates may be specified by the Central Government for different kinds of goods.

(2) Sub-section (1) shall cease to have effect after the 15th day of May, 1973, except as respects things done or omitted to be done before such cesser; and Section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The regulatory duty of customs leviable under this section in respect of any goods referred to in sub-section (1) shall be in addition to any other duty of customs chargeable on such goods under Customs Act, 1962 .

(4) The provisions of Customs Act, 1962 , and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the regulatory duty of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations.

(5) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be placed before each House of Parliament.

(6) All regulatory duties of customs levied under sub-section (1) of s.4 of the Finance Act, 1971 , and in force immediately before the 18th day of March, 1972, shall, subject to any notification issued under Section 25 of the Customs Act, 1962 , read with sub-section (4) of the said section 4 , continue to have effect until the date on which the other provisions of this section come into force, and accordingly in sub-section (2) of the said section 4 , for the reference to the 15th day of May, 1972, a reference to the date on which the other provisions of this section come into force shall be deemed to be substituted.

63. Amendment of Act 1 of 1949 :-

Repealed by Act 51 of 1975.

64. Amendment of Act 1 of 1944 :-

This amendment is already incorporated in the Principal Act.

65. Regulatory duties of excise :-

(1) With a view to regulating or bringing greater economy in consumption, there shall be levied and collected, with effect from such date, and at such rate, as may be specified in this behalf by the Central Government by notification in the Official Gazette, on all or any of the goods mentioned in the Central Excises Act, 1944, a regulatory duty of excise which shall not exceed 15 per cent. of the value of the goods as determined in accordance with the provisions of S.4 of the Central Excises Act, 1944: Provided that different dates and different rates may be specified by the Central Government for different kinds of goods.

(2) Sub-section (1) shall cease to have effect after the 15th day of May. 1973. except as respects things done or omitted to be done before such cesser; and Section 6 of the General Clauses Act, 1897

, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The duties of excise referred to in sub-s. (1) in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises Act or any other law for the time being in force and such regulatory duties shall be levied for the purposes of the Union and the proceeds thereof shall not be distributed among the States.

(4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the regulatory duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules.

(5) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be placed before each House of Parliament.

(6) All regulatory duties of excise levied under sub-section (1) of s.7 of the Finance Act, 1971 , and in force immediately before the 18th day of March, 1972, shall, subject to any notification under R.8 of the Central Excises Rules, 1944, read with sub-section (4) of the said section, continue to have effect until the date on which the other provisions of this section come into force, and accordingly in sub-section (2) of the said section 7 , for the reference to the 15th day of May, 1972, a reference to the date on which the other provisions of this section come into force shall be deemed to be substituted.

66. Amendment of Act 58 of 1957 :-

Amendments made have been already incorporated in the Principal Act.

67. Amendment of Act 27 of 1958 :-

Amendments incorporated in Mineral products (Additional Duties of Excise and Customs) Act, 1958 .

68. Discontinuance of Salt duty :-

For the year beginning on the 1st day of April, 1972, no duty under the Central Excises Act or the Tariff Act shall be levied in respect of salt manufactured in, or imported into, India.

CHAPTER 5

DELHI SALES TAX

69. Amendment of Bengal Act VI of 1941 as in force in Delhi :-

This Act has been replaced by Delhi Sales Tax Act, 1975 W.e.f. 21.10.1975.

SCHEDULE 1

SCHEDULE

(See section 2) PART 1 INCOME-TAX AND SURCHARGES ON INCOME-TAX
PARAGRAPH A In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not. or every artificial juridical person referred to in sub-clause (vii) of clause (31) of Section 2 of the Income tax Act, 1961 , not being a case to which any other Paragraph of this part applies. -- Rates of income-tax (1) where the total income does not exceed Nil: Rs. 5000 (2) where the total income exceeds Rs. 5,000 10 per cent. of the amount by which the total income but does not exceed Rs. 10,000 exceeds Rs. 5,000: (3) where the total income exceeds Rs. 10,000 Rs. 500 plus 17 per cent. of the amount by which but does not exceeds Rs. 15,000 the total income exceeds Rs. 10,000: (4) where the total income exceeds Rs. 15,000 Rs. 1,350 plus 23 per cent. of the amount by which but does not exceed Rs. 20,000 the total income exceeds Rs. 15,000: (5) where the total income exceeds Rs. 20,000 Rs. 2,500 plus 30 per cent of the amount by which but does not exceed Rs. 25,000 the total income exceeds Rs. 20,000: (6) where the total income exceeds Rs. 25,000 Rs. 4,000 plus 40 per cent. of the amount by which but does not exceed Rs. 30,000 the total income exceeds Rs. 25,000: (7) where the total income exceeds Rs. 30,000 Rs. 6,000 plus 50 per cent of the amount by which but does not exceeds Rs. 40,000 the total income exceeds Rs. 30,000: (8) where the total income exceeds Rs. 40,000 Rs. 11,000 plus 60 per cent of the amount by which but does not exceed Rs. 60,000 the total income exceeds Rs. 40,000: (9) where the total income exceeds Rs. 60,000 Rs. 23,000 plus 70 per cent of the amount by which but does not exceed Rs. 80,000 the total income exceeds Rs. 60,000: (10) where the total income exceeds Rs. 80,000 Rs. 37,000 plus 75 per cent of the amount by which but does not exceed Rs 1,00,000 the total income exceeds Rs. 80,000; (11) where the total income exceeds Rs. 1,00,000 Rs. 52,000 plus 80 per cent of the amount by which but does not exceed Rs 2,00,000 the total income exceeds Rs. 1,00,000; (12) where the total income exceeds Rs. 2,00,000 Rs. 1,32,000 plus 85 per cent. of the amount by which the total income exceeds Rs. 2,00,000. Provided that for the purposes of this Paragraph, in the case of a Hindu undivided family which at any time during the preprevious year satisfies either of the following two conditions, namely:- (a) that it has at least two members entitled to claim partition who are not less than eighteen yunn of age, or (b) that it has at least two members entitled to claim partition who are not lineally descended one from the other and who are not lineally descended from any other living member of the family,-- (i) no income-tax shall be payable .on a total income not exceeding Rs. 7,000: (ii) where the total income exceeds Rs.7,000 hut does not exceed Rs. 766. the income-tax payable thereon shall not exceed forty per cent., on the amount by which the total income exceeds Rs. 7,000. Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be

increased by a surcharge for purposes of the Union calculated at the following rates. namely:- (a) in case where the total income does not exceed Rs. 15,000 10 per cent. (b) in any other case 15 per cent. Provided that the amount of surcharge payable shall, in no case, exceed the aggregate of the following sums, namely:- (i) an amount calculated at the rate of 10 per cent. on the amount of income-tax on an income of Rs. 15,000 if such income had been the total income (the income of Rs. 15,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the person concerned): and (ii) 40 per cent. of the amount by which the total income exceeds Rs. 15,000.

PARAGRAPH B In the case of every co-operative society,- Rates of income-tax (1) where the total income does not exceed Rs. 10,000 15 per cent, of the total income (2) where the total income exceeds Rs. 10,000 Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000: (3) where the total income exceeds Rs. 20,000 Rs. 4,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 20,000. Surcharge on income-tax The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

PARAGRAPH C In the case of every registered Firm, - Rates of income-tax (1) where the total income does not exceed Nil; Rs. 10,000 (2) where the total income exceeds Rs. 10,000 4 per cent; of the amount by which the total income but does not exceed Rs. 25,000 exceeds Rs, 10,000; (3) where the total income exceeds Rs. 25,000 Rs. 600 plus 6 per cent. of the amount by which but does not exceed Rs. 50,000. the total income exceeds Rs. 25,000; (4) where the total income exceeds Rs. 50,000 Rs. 2,100 plus 12 per cent of the amount by which but not exceed Rs. 1,00,000 the total income exceeds Rs. 50,000: (5) where the total income exceeds Rs. 1,00,000 Rs. 8,100 plus 20 per cent. of the amount by which the total income exceeds Rs. 1,00,000. Surcharges on income-tax The amount of income-tax computed at the rate hereinbefore specified shall be increased by the aggregate of surcharges for purposes of the Union calculated as specified hereunder :- (a) in the case of a registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income, a surcharge calculated at the rate of ten per cent. of the amount of income-tax computed at the rate hereinbefore specified; (b) in the case of any other registered firm, a surcharge calculated at the rate of twenty per cent. of the amount of income-tax computed at the rate hereinbefore specified: and (c) a special surcharge calculated at the rate of fifteen per cent. on the aggregate of the following amounts, namely :-- (i) the amount of income-tax computed at the rate hereinbefore-specified: and (ii) the amount of the surcharge calculated in accordance with clause (a), or, as the case may be, clause (b) of this sub-paragraph. Explanation.- For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of Section 183 of the Income tax Act, 1961 .

PARAGRAPH D In the case of every local authority,- Rate of income-tax On the whole of the total income 50 per cent. Surcharge on income-tax The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax..

PARAGRAPH E In the case of the Life Insurance Corporation of India established under Life Insurance Corporation Act, 1956 ,- Rates of income-tax (i) on that part of its total income which 52.5 per cent consists of profits and gains from life insurance business (ii) on the balance, if any, of the total the rate of income-tax applicable in accordance with paragraph F of this part.

to (he total income of a domeitic company which is a company in which the public are substantially interested. Surcharge on income-tax The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge calculated at the rate of two and a half per cent. of such income-tax. PARAGRAPH F In the case of a company, other than the Life Insurance Corporation of India established under Life Insurance Corporation Act, 1956 , - Rates of income-tax 1. In the case of a domestic company (1) where the company is a company in which the public are substantially interested.- (i) in a case where the total income 45 per cent of the total income: does not exceed Rs. 50,000 (ii) in a case where the total, income 55 per cent of the total income, exceeds Rs. 50,000 (2) where the company is not a company in which the publie are substantially interested. (i) in the ease of an industrial company - (a) on. so much of. the total 55 per. cent income as does not exceed Rs. 10,00,000 (b) on the balance, if any. of 60 per cent, the total income (ii) in any other case 65 per cent of the total income; Provided that the income-tax payable by a domestic company, being a company in which the public are substantially interested.' the total income of which exceeds Rs. 50.000. shall not exceed the aggregate of- (a) the income-tax which would have been payable by the company it its total income had been Rs. 50,000 (the income of Rs. 50,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and (b) eighty per cent. of the amount by which its total income exceeds Rs. 50,000. II In the case of a company other than a domestic company- (i) on so much of the total income as consists of --- (a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March. 1961. or (b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the indian concern after the 29th day of February. 1964. and where such agreement has in either 50 per cent case been approved by the Central Government. (ii) On the balance, if any. of 70 per cent the total income Surcharge on income-tax The amount of income-lax computed at the rate hereinbefore specified shall be increased by a surcharge calculated at the rate of two and a half per cent of such income-tax. PART II Rates for deduction of tax at source in certain cases In every case in which under the provisions of sections 193, Section 194 OF THE INCOME TAX ACT, 1961 , Section 194A OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX ACT, 1961 and Section 195 OF THE INCOME TAX ACT, 1961 , tax is to be deducted at the rates in force, deduction shall be made from the income subject to deduction, at the following rates :-- Income-tax Rate of Rate of income-tax surcharge 1. In the case of a person other than a company (a) where the person is resident - (i) on income by way of interest 10 percent Nil. other than "Interest on securities" (ii) on income by way of winnings 30 per cent 4.5 per cent.: from lotteries and crossword puzzles (iii) on any other income (excluding 20 per cent 3 per cent.. interest payable on a tax-free security) (b) where the person is not resident in India- (i) on the whole income (excluding Income-tax at 30 per cent and surcharge at 4.5 per interest payable on a tax-free security) cent of the amount of the income. or Income-tax and surcharge on income-tax in respect; of the income at the rates prescribed in Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher: (ii) on the income by way of interest 15 per cent. 2.25 per cent.: payable on a tax-free security 2. in the case of a company- : (a) where the company is a domestic company--- . (i) on income by way of interest 20 per cent. 1 per cent. other than "interest on securities" (ii) on any other income (excluding in- 22 per cent. 1 per cent. terest payable on a tax-free security)

(b) where the company is not a domestic company - (i) on the income by way of dividends 24.5 per cent. 1.225 per cent. payable by any domestic company (ii) on the income by way of royalties 50 per cent. 2.5 per cent.. payable by an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961, and which has been approved by the Central Government. (iii) on the income by way of fees payable 50 per cent. by an Indian concern for rendering technical services in pursuance of an agreement made by it with the Indian concern after the 29th day of February 1964 and which has been approved by the Central Government (iv) on the income by way of interest 44 per cent. 2.2 per cent.. payable on a tax-free security (v) on any other income 70 per cent.. 3.5 per cent..

PART III Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "salaries" or any payment referred to in sub-section (9) of section 80E and computing "advance tax" In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of Section 132 of the Income tax Act, 1961 or charged under sub-sec. (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-sec. (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance- tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or as the case may be. "advance-tax", (not being "advance tax" in respect of any income chargeable to tax under Section 164 of the Income tax Act, 1961 at the rate of sixty-five per cent.) shall be so calculated. charged, deducted or computed at the following rate or rates:--

PARAGRAPH A In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of Section 2 of the Income tax Act, 1961 . not being a case to which any other Paragraph of this Part applies.-

Rates of income-tax (1) where the total income does not exceed Nil Rs. 5,000 (2) where the total income exceeds Rs. 5000 10 per cent. of the amount by which the total income but does not exceed Rs. 10,000 exceeds Rs. 5,000: (3) where the total income exceeds Rs. 10,000 Rs. 500 plus 17 per cent. of the amount by which but does not exceed Rs. 15,000 the total income exceeds Rs. 10,000; (4) where the total income exceeds Rs. 15,000 Rs. 1,350 plus 23 per cent. of the amount by which but does not exceed Rs. 20,000 the total income exceeds Rs. 15,000: (5) where the total income exceeds Rs. 20,000 Rs. 2,500 plus 30 per cent. of the amount by which but does not exceed Rs. 25,000 the total income exceeds Rs. 20,000, (6) where the total income exceeds Rs. 25,000 Rs. 4,000 plus 40 per cent. of the amount by which but does not exceed Rs. 30,000 the total income exceeds Rs. 25,000; (7) where the total income exceeds Rs. 30,000 Rs. 6,000 plus 50 per cent. of the amount by which but does not exceed Rs. 40,000 the total income exceeds Rs. 30,000: (8) where the total income exceeds Rs. 40,000 Rs. 11,000 plus 60 per cent. of the amount by which but does not exceed Rs. 60,000 the total income exceeds Rs. 40,000: (9) where the total income exceeds Rs. 60,000 Rs. 23,000 plus 70 per cent. of the amount by which but does not exceed Rs. 80,000 the total income exceeds Rs. 60,000: (10) where the total income exceeds Rs. 80,000 Rs. 37,000 plus 75 per cent. of the amount by which but does not exceed Rs. 1,00,000 the total income exceeds Rs. 80,000: (11) where the total income exceeds Rs. 1,00,000 Rs. 52,000 plus 80 per cent. of the amount by which but does not exceed Rs. 2,00,000 the total income exceeds Rs. 1,00,000: (12) where the total income exceeds Rs. 2,00,000

Rs. 1,32,000 plus 85 per cent. of the amount by which the total income exceeds Rs. 2,00,000 Provided that for the purposes of this Paragraph, in the case of and Hindu undivided family which at any lime during the previous .year relevant to the assessment year commencing on the 1st day of April. 1973. satisfies either of the following two conditions, namely :-- (a) that it has at least two members entitled to claim partition who are not less than eighteen years of age, or (b) that it has at least two members entitled to claim partition who are not lineally descended one from the other and who are not lineally descended from any other living member of the family,- (i) no income-tax shall be payable on a total income not exceeding Rs. 7,000; (ii) where the total income exceeds Rs. 7,000 but does not exceed Rs. 7,660, the income-tax payable thereon shall not exceed forty per cent. of the amount by which the total income exceeds Rs. 7,000. Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the following rates, namely : - (a) in a case where the total income does not exceed Rs. 15,000 10 per cent.: (b) in any other case 15 per cent.; Provided that the amount of surcharge payable shall, in no case exceed the aggregate of the following sums. namely :-- (i) an amount calculated at the rate of 10 per cent. on the amount,of income-tax on an income-of Rs. 15.000, if such income had been the total income (the income of Rs. 15,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the person concerned) and (ii) 40 per cent. of the amount by which the total income exceeds Rs. 1,000. PARAGRAPH B In the case of every co-operative society.- Rates of income-tax (1) where the total income does not exceed 15 per cent of the total income, Rs. 10,000 (2) where the total income exceeds Rs. 10,000 Rs. 1,500 plus 25 per cent. of the amount by which but does not exceed Rs. 20,000 the total income exceeds Rs. 10,000; (3) where the total income exceeds Rs. 20,000 Rs. 4,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 20,000. Surcharge on income-tax The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax. PARAGRAPH C In the case of every registered firm.- Rates of income-tax (1) where the total income does not exceed Nil Rs. 10,000 . (2) where the total income exceeds Rs. 10,000 4 per cent, of the amount by which the total income but does not exceed Rs. 25,000 exceeds Rs. 10,000; (3) where the total income exceeds Rs. 25,000 Rs. 600 plus 6 per cent. of the amount by which but does not exceed Rs. 50,000 the total income exceeds Rs. 25,000; (4) where ihe total income exceeds Rs, 50,000 Rs. 2,100 plus 12 per cent. of the amount by which but does not exceed Rs. 1,00,000 the total income exceeds Rs. 50,000; (5) where the total income exceeds Rs. 1,00,000 Rs..8,100 plus 20 per cent. of the amount by which the total income exceeds Rs. 1,00,000; Surcharges on income-tax The amount of income-tax computed at the rate hereinbefore specified shall be increased by the aggregate of surcharges for purposes of the union calculated as spcified hereunder :- . (a) in the case of a registered firm whose, ttotal income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income, a surcharge calculated at the rate of ten.per cent. of the amount of income-tax computed at the rate hereinbefore specified; (b) in the case of any other registered firm, a surcharge calculated at the rate of twenty per cent. of the amount of income-tax computed 'at the rate hereinbefore specified; and (c) a Special surcharge calculated at the rate of fifteen per cent. on the aggregate of the following* amounts, namely :- (i) the amount of income-

tax computed at the rate; hereinbefore specified; and (ii) the amount of the surcharge calculated in accordance with clause (a), or, as the case may be, clause (b) of this sub-paragraph. Explanation.- For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under cl. (b) of section 183 of the income-tax Act.

PARAGRAPH D In the case of every local authority,- Rate of income-tax On the whole of the total income 50 per cent. Surcharge on income-tax The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for the purposes of the Union calculated at the rate of fifteen per cent. of such income-tax. PARAGRAPH E In the case of Life Insurance Corporation of India established under Life Insurance Corporation Act, 1956 .- Rates of income-tax (i) on that part of its total income which 52.5 per cent consists of profits and gains from .life insurance business (ii) On the balance if any of .the total the rate of income-tax applicable, in accordance income . with Paragraph F of this Part to the total income of a domestic company which is a company in which the public are substantially interested Surcharge on Income-tax The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge calculated at the rate of five per cent of such income-tax.

PARAGRAPH F In the case of a company, other than the Life Insurance Corporation of India established under Life Insurance Corporation Act, 1956 .- Rites of income-tax 1. In the case of domestic company.- (1) where the company is a company in which the public are substantially interested.- (i) in a case where the total income 45 per cent of the total income, does not exceed Rs. 50,000 (ii) in a case where the total income 55 per cent of the total income: exceeds Rs. 50,000 (2) where the company is not a company in which the public are substantially interested.--- (i) in the case of an industrial company.- (a) on so much of the total income 55 per cent. as does not exceed Rs. 10,00,000 (b) on the balance, if any, of the total 60 per cent. income (ii) in any other case 65 per cent of the total income; Provided that the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 50,000, shall not exceed the aggregate of - (a) the income-tax which would have been payable by the company if its total income had been. Rs. 50,000 (the income of Rs. 50,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company), and (b) eighty per cent of the amount by which its total income exceeds Rs. 50,000, II. In the case of a company other than a domestic company.- (i) on so much of the total income as consists of - (a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961, or (b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February. 1964, and where such agreement has, in either case, been approved by the Central Government 50 per cent. (ii) on the balance, if any, of the Central income 70 per cent. Surcharge on income-tax The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge calculated at the rate of five per cent. of such income-tax

SCHEDULE 2

SCHEDULE

(See section 61) PART I In the Custom Tariff Act, 1975, in Item No. 28(28) (b) for each of the entries in the fifth and sixth columns, the entry "60 per cent. ad valorem", shall be substituted. PART II

SCHEDULE 3

SCHEDULE

[See Section 64 (c)] PART 1 Amendments incorporated in the first Schedule to the Central Excises Act.

SCHEDULE 4

SCHEDULE

(See Section 66) Amendments incorporated in the First Schedule to the Additional Duties of Excise Act.

SCHEDULE 5

SCHEDULE

(See Section 67) . Amendments incorporated in the Mineral products Act.