

FINANCE ACT, 1992

18 of 1992

[[31st May, 1992]]

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[[31st May, 1992]]

An Act to give effect to the financial proposals of the Central Government for the financial year 1992-93. Be it enacted by Parliament in the Forty-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, 1992.

(2) Save as otherwise provided in this Act, section 2 to Section 108 OF THE INCOME TAX ACT, 1961 , Section 116 OF THE INCOME TAX ACT, 1961 and Section 117 OF THE INCOME TAX ACT, 1961 except sections Section 61 OF THE INCOME TAX ACT, 1961 . Section 109 OF THE INCOME TAX ACT, 1961 . sub-section (1) of section 110 and sections 112 and Section 113 OF THE INCOME TAX ACT, 1961 shall be deemed to have come into force on the 1st day of April, 1992.

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, 1992, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax as reduced by the rebate of income- tax calculated under S.88 of the Income tax Act, 1961. 1961 (hereinafter referred to as the Income-tax Act) shall be increased.---

(a) in the cases to which Paragraphs A. B. C and D of that Part apply, by a surcharge for purposes of the union: and

(b) in the cases to which Paragraphs A, B. E of that Part applies, by a surcharge, calculated in each case in the manner provided therein.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has. in the previous year. any net agricultural income exceeding six hundred rupees, in addition to total income, and the total income exceeds.---

(i) in a case to which said Sub-Paragraph I applies, twenty-two thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, twelve thousand rupees. then.-

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say. as if the net agricultural income were comprised in the total income after.---

(i) in a case to which the said Sub-Paragraph I applies, the first twenty-two thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, the first twelve thousand rupees, of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income: and

(b) the income-tax chargeable shall be calculated as follows:--

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income:

(ii) the net agricultural income shall be increased---

(A) in a case to which the said Sub-Paragraph I applies, by a sum of twenty-two thousand rupees: and

(B) in a case to which the said Sub-Paragraph II applies, by a sum of twelve thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income: Provided that the amount of income-tax so arrived at, as reduced by the rebate of income-tax calculated under Income tax Act, 1961 , shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent, of such income-tax and the sum so arrived at shall be the

income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1A) of section 164 or section 164A or S.167B of the Income- tax Act, 1961 Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rate imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be : Provided that in respect of any income chargeable to tax under Section 115B or Section 115BB of the Income tax Act, 1961 ,---

(a) the income-tax computed under Section 115B shall be increased by a surcharge calculated at the rate of fifteen per cent. of such income-tax: and

(b) the income-tax computed under section 115BB shall be increased.---

(i) in the case of a person other than a company, being a resident in India, by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income- tax; and

(ii) in the case of a domestic company, by a surcharge calculated at the rate of fifteen per cent. of such income-tax.

(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 , Section 194BB OF THE INCOME TAX ACT, 1961 , Section 194D 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 and shall be increased,---

(a) in the cases to which the provisions of sub-item (a) of item 1 of that Part apply: by a surcharge for purposes of the Union: and

(b) in the cases to which the provisions of sub-item (a) of item 2 of that Part apply, by a surcharge. calculated in each case in the manner provided therein.

(5) In cases in which tax has to be deducted under Section 194C, Section 194EE OF THE INCOME TAX ACT, 1961 . Section 194F OF THE INCOME TAX ACT, 1961 , Section 194G OF THE INCOME TAX ACT, 1961 and Section 194H OF THE INCOME TAX ACT, 1961 , the deduction shall be made at the rates specified in those sections and shall be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such deduction: Provided that in the case of an assessee, being a domestic company, the provisions of this sub-section shall have effect, as if for the words "twelve per cent.", the words "fifteen per cent.", had been substituted.

(6) In cases in which tax has to be collected under Section 206C of the Income tax Act, 1961 , the collection shall be made at the rate specified in that section and shall be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such collection: Provided that in the case of buyer, being a domestic company, the provisions of this sub- section shall have effect, as if for the words "twelve per cent.", the words "fifteen per cent.", had been substituted.

(7) Subject to the provisions of sub-section (8) 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-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 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 and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A shall be increased.---

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

(b) in the cases to which Paragraph E of that Part applies, by a surcharge. calculated in each case in the manner provided therein : Provided that in cases to which the provisions of Chapter XII or Chapter XIIA or sub-section (1A) of section 161 or section 164 or Section 164A OF THE INCOME TAX ACT, 1961 or Section 167B of the Income tax Act, 1961 apply, "advance tax" shall be computed with reference to the rates imposed by this Sub-section or the rates as specified in that Chapter or section, as the case may be: Provided further that the amount of income-tax computed in accordance with the provisions of section 112 shall be increased by a surcharge for purposes of the Union or surcharge as provided in Paragraph A, B. C. D or E, as the case may be, of Part III of the First Schedule: Provided also that in respect of any income chargeable to tax under Section 115B of the Income tax Act, 1961 , the "advance tax" computed under the first proviso shall be increased by a sur- charge for purposes of the Union calculated at the rate of fifteen per cent. of such "advance tax".

(8) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding six hundred rupees, in addition to total income and the total income exceeds,---

(i) in a case to which the said Sub-Paragraph I applies, twenty-eight thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, eighteen thousand rupees; then, in calculating income-tax under the first proviso to sub-section (5) of Section 132 of the Income tax Act, 1961 or in charging income-tax under sub-section (2) of Section 174 or section 175 or sub-section (2) of Section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,-

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after ---

(i) in a case to which the said Sub-Paragraph I applies, the first twenty-eight thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, the first eighteen thousand rupees of the total income but without being liable to tax], only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income, and

(b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows :---

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A. as if such aggregate income were the total income.

(ii) the net agricultural income shall be increased,---

(A) in a case to which the said Sub-Paragraph I applies, by a sum of twenty- eight thousand rupees: and

(B) in a case to which the said Sub-Paragraph II applies, by a sum of eighteen thousand rupees. and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Sub-Paragraph I or, as the case may be, the said Sub-paragraph II. as if the net agricultural income as so increased were the total income:

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:- Provided that amount of income-tax or "advance tax" so arrived at, as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act, shall, in the case of every person having a total income exceeding one hundred thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax or, as the Case may be, "advance tax" and the sum so arrived at shall be the income- tax or, as the case may be, "advance tax" in respect of the total income.

(9) For the purposes of this section and the First Schedule.----

(a) "company in which the public are substantially interested" means a company within the meaning of clause (18) of Section 2 of the Income tax Act, 1961 . and includes a subsidiary of such company if the whole of the share capital of such subsidiary company has been held by the parent company or by its nominees throughout the previous year:

(b) "domestic company" means an Indian company, or any oilier company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1992, 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 the Act:

(c) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revial of policies of insurance);

(d) "net agricultural income", in relation to a person means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule:

(e) "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:

(f) all other words and expressions used in this section or in 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. . :-

of this Act amended the following sections of the Income-tax Act which are being incorporated in the Principal Act and hence not printed hereat. Sections affected are; Section 2 OF THE INCOME TAX ACT, 1961 : Section 10 OF THE INCOME TAX ACT, 1961 ; Section 13 OF THE INCOME TAX ACT, 1961 , Section 15 OF THE INCOME TAX ACT, 1961 , Section 16 OF THE INCOME TAX ACT, 1961 , Section 17 OF THE INCOME TAX ACT, 1961 , Section 23 OF THE INCOME TAX ACT, 1961 . Section 24 OF THE INCOME TAX ACT, 1961 Section 28 OF THE INCOME TAX ACT, 1961 , Section 33AC OF THE INCOME TAX ACT, 1961 , Section 34A OF THE INCOME TAX ACT, 1961 . (Ins.)Section 36 OF THE INCOME TAX ACT, 1961 , Section 37 OF THE INCOME TAX ACT, 1961 , Section 40 OF THE INCOME TAX ACT, 1961 , Section 40A OF THE INCOME TAX ACT, 1961 , Section 41 OF THE INCOME TAX ACT, 1961 , Section 44AA OF THE INCOME TAX ACT, 1961 . Section 44AB OF THE INCOME TAX ACT, 1961 , Section 44AC OF THE INCOME TAX ACT, 1961 (omitted) Section 45 OF THE INCOME TAX ACT, 1961 , Section 47 OF THE INCOME TAX ACT, 1961 Section 48 OF THE INCOME TAX ACT, 1961 (Subst.). Section 49 OF THE INCOME TAX ACT, 1961 , Section 53 OF THE INCOME TAX ACT, 1961 (omitted).Section 54 OF THE INCOME TAX ACT, 1961 . Section 54B OF THE INCOME TAX ACT, 1961 , Section 54D OF THE INCOME TAX ACT, 1961 , Section 54E OF THE INCOME TAX ACT, 1961 , Section 54F OF THE INCOME TAX ACT, 1961 . Section 54G OF THE INCOME TAX ACT, 1961 , Section 54H OF THE INCOME TAX ACT, 1961 , Section 55 OF THE INCOME TAX ACT, 1961 . Section 65 OF THE INCOME TAX ACT, 1961 . Section 67 OF THE INCOME TAX ACT, 1961 , Section 71 OF THE INCOME TAX ACT, 1961 . Section 71A OF THE INCOME TAX ACT, 1961 (Ins.), Section 75 OF THE INCOME TAX ACT, 1961 (Subst.), Section 76 OF THE INCOME TAX ACT, 1961 (Subst.), Section 77 OF THE INCOME TAX ACT, 1961 (Subst.). Section 78 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80CCA OF THE INCOME TAX ACT, 1961 Section 80CCB OF THE INCOME TAX ACT, 1961 , Section 80D OF THE INCOME TAX ACT, 1961 . Section 80DD OF THE INCOME TAX ACT, 1961 . Section 80HH OF THE INCOME TAX ACT, 1961 . Section 80IA OF THE INCOME TAX ACT, 1961 Section 80L OF THE INCOME TAX ACT, 1961 . Section 86 OF THE INCOME TAX ACT, 1961 (Subst.), 87 , 88 , section 88B (Ins.), Section 112 OF THE INCOME TAX ACT, 1961 (Ins.). Section 115A OF THE INCOME TAX ACT, 1961 Section 115AB OF THE INCOME TAX ACT, 1961 . Section 115AC OF THE INCOME TAX ACT, 1961 (Ins.). Section 115AD OF THE INCOME TAX ACT, 1961 . Chap.12C (Ins.), Section 139 OF THE INCOME TAX ACT, 1961 , Section 143 OF THE INCOME TAX ACT, 1961 . Section 154 OF THE INCOME TAX ACT, 1961 Section 155 OF THE INCOME TAX ACT, 1961 , Section 158 OF THE INCOME TAX ACT, 1961 . Chap. XV Subheading (Subst.), Section 182 OF THE INCOME TAX ACT, 1961 (omitted), Section 183 OF THE INCOME TAX ACT, 1961 (omitted). Section 184 OF THE INCOME TAX ACT, 1961 (Sunst.), Section 185 OF THE INCOME TAX ACT, 1961 (Subst.), S.186 OF THE INCOME TAX ACT, 1961 (Subst.), Section 187 OF THE INCOME TAX ACT, 1961 , Section 189 OF THE INCOME TAX ACT, 1961 , Section 189A OF THE INCOME TAX ACT, 1961 (Ins.), Section 193 OF THE INCOME TAX ACT, 1961 , Section 194A OF THE INCOME TAX ACT, 1961 . Section 194C OF THE INCOME TAX ACT, 1961 . Section 194H OF THE INCOME TAX ACT, 1961 . Section 196C OF THE INCOME TAX ACT, 1961 (Ins.), Section 197 OF THE INCOME TAX ACT, 1961 . Section 197A 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 . Section 203 OF THE INCOME TAX ACT, 1961 , Section 203A OF THE INCOME TAX ACT, 1961 Section 205 OF THE INCOME TAX ACT, 1961 , Section 206C OF THE INCOME TAX ACT, 1961 . Section 211 OF THE INCOME TAX ACT, 1961 , S.2430 OF THE INCOME TAX ACT, 1961. Section 239 OF THE INCOME TAX ACT, 1961 . Section 246 OF THE INCOME TAX ACT, 1961 . Section 247 OF THE INCOME TAX ACT, 1961 (Omitted), Section 253 OF THE INCOME TAX ACT, 1961 , Section 267 OF THE INCOME TAX ACT, 1961 (Subst.). II Sch.. Section 88 made consequential Amendments to certain sections.

4. . :-

of this Act amended the following sections of the Income-tax Act which are being incorporated in the Principal Act and hence not printed hereat. Sections affected are; Section 2 OF THE INCOME TAX ACT, 1961 : Section 10 OF THE INCOME TAX ACT, 1961 ; Section 13 OF THE INCOME TAX ACT, 1961 , Section 15 OF THE INCOME TAX ACT, 1961 , Section 16 OF THE INCOME TAX ACT, 1961 , Section 17 OF THE INCOME TAX ACT, 1961 , Section 23 OF THE INCOME TAX ACT, 1961 . Section 24 OF THE INCOME TAX ACT, 1961 Section 28 OF THE INCOME TAX ACT, 1961 , Section 33AC OF THE INCOME TAX ACT, 1961 , Section 34A OF THE INCOME TAX ACT, 1961 . (Ins.)Section 36 OF THE INCOME TAX ACT, 1961 , Section 37 OF THE

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88. . :-

of this Act amended the following sections of the Income-tax Act which are being incorporated in the Principal Act and hence not printed hereat. Sections affected are; Section 2 OF THE INCOME TAX ACT, 1961 : Section 10 OF THE INCOME TAX ACT, 1961 ; Section 13 OF THE INCOME TAX ACT, 1961 , Section 15 OF THE INCOME TAX ACT, 1961 , Section 16 OF THE INCOME TAX ACT, 1961 , Section 17 OF THE INCOME TAX ACT, 1961 , Section 23 OF THE INCOME TAX ACT, 1961 . Section 24 OF THE INCOME TAX ACT, 1961 . Section 28 OF THE INCOME TAX ACT, 1961 , Section 33AC OF THE INCOME TAX ACT, 1961 , Section 34A OF THE INCOME TAX ACT, 1961 . (Ins.) Section 36 OF THE INCOME TAX ACT, 1961 , Section 37 OF THE INCOME TAX ACT, 1961 , Section 40 OF THE INCOME TAX ACT, 1961 , Section 40A OF THE INCOME TAX ACT, 1961 , Section 41 OF THE INCOME TAX ACT, 1961 , Section 44AA OF THE INCOME TAX ACT, 1961 . Section 44AB OF THE INCOME TAX ACT, 1961 , Section 44AC OF THE INCOME TAX ACT, 1961 (omitted) Section 45 OF THE INCOME TAX ACT, 1961 , Section 47 OF THE INCOME TAX ACT, 1961 Section 48 OF THE INCOME TAX ACT, 1961 (Subst.). Section 49 OF THE INCOME TAX ACT, 1961 , Section 53 OF THE INCOME TAX ACT, 1961 (omitted). Section 54 OF THE INCOME TAX ACT, 1961 . Section 54B OF THE INCOME TAX ACT, 1961 , Section 54D OF THE INCOME TAX ACT, 1961 , Section 54E OF THE INCOME TAX ACT, 1961 , Section 54F OF THE INCOME TAX ACT, 1961 . Section 54G OF THE INCOME TAX ACT, 1961 , Section 54H OF THE INCOME TAX ACT, 1961 , Section 55 OF THE INCOME TAX ACT, 1961 . Section 65 OF THE INCOME TAX ACT, 1961 . Section 67 OF THE INCOME TAX ACT, 1961 , Section 71 OF THE INCOME TAX ACT, 1961 . Section 71A OF THE INCOME TAX ACT, 1961 (Ins.), Section 75 OF THE INCOME TAX ACT, 1961 (Subst.), Section 76 OF THE INCOME TAX ACT, 1961 (Subst.), Section 77 OF THE INCOME TAX ACT, 1961 (Subst.). Section 78 OF THE INCOME TAX ACT, 1961 , Section 80A OF THE INCOME TAX ACT, 1961 . Section 80CCA OF THE INCOME TAX ACT, 1961 Section 80CCB OF THE INCOME TAX ACT, 1961 , Section 80D OF THE INCOME TAX ACT, 1961 . Section 80DD OF THE INCOME TAX ACT, 1961 . Section 80HH OF THE INCOME TAX ACT, 1961 . Section 80IA OF THE INCOME TAX ACT, 1961 Section 80L OF THE INCOME TAX ACT, 1961 . Section 86 OF THE INCOME TAX ACT, 1961 (Subst.), 87 , 88 , section 88B (Ins.), Section 112 OF THE INCOME TAX ACT, 1961 (Ins.). Section 115A OF THE INCOME TAX ACT, 1961 Section 115AB OF THE INCOME TAX ACT, 1961 . Section 115AC OF THE INCOME TAX ACT, 1961 (Ins.). Section 115AD OF THE INCOME TAX ACT, 1961 . Chap. 12C (Ins.), Section 139 OF THE INCOME TAX ACT, 1961 , Section 143 OF THE INCOME TAX ACT, 1961 . Section 154 OF THE INCOME TAX ACT, 1961 Section 155 OF THE INCOME TAX ACT, 1961 , Section 158 OF THE INCOME TAX ACT, 1961 . Chap. XV Subheading (Subst.), Section 182 OF THE INCOME TAX ACT, 1961 (omitted), Section 183 OF THE INCOME TAX ACT, 1961 (omitted). Section 184 OF THE INCOME TAX ACT, 1961 (Sunst.), Section 185 OF THE INCOME TAX ACT, 1961 (Subst.), S. 186 OF THE INCOME TAX ACT, 1961 (Subst.), Section 187 OF THE INCOME TAX ACT, 1961 , Section 189 OF THE INCOME TAX ACT, 1961 , Section 189A OF THE INCOME TAX ACT, 1961 (Ins.),

Section 193 OF THE INCOME TAX ACT, 1961 , Section 194A OF THE INCOME TAX ACT, 1961 . Section 194C OF THE INCOME TAX ACT, 1961 . Section 194H OF THE INCOME TAX ACT, 1961 . Section 196C OF THE INCOME TAX ACT, 1961(Ins.), Section 197 OF THE INCOME TAX ACT, 1961 . Section 197A 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 . Section 203 OF THE INCOME TAX ACT, 1961 , Section 203A OF THE INCOME TAX ACT, 1961 Section 205 OF THE INCOME TAX ACT, 1961 , Section 206C OF THE INCOME TAX ACT, 1961 . Section 211 OF THE INCOME TAX ACT, 1961 , S.2430 OF THE INCOME TAX ACT, 1961. Section 239 OF THE INCOME TAX ACT, 1961 . Section 246 OF THE INCOME TAX ACT, 1961 . Section 247 OF THE INCOME TAX ACT, 1961 (Omitted), Section 253 OF THE INCOME TAX ACT, 1961 , Section 267 OF THE INCOME TAX ACT, 1961 (Subst.). II Sch.. Section 88 made consequential Amendments to certain sections.

89. Amendment of Section 2 :-

In S.2 of the Wealth-tax Act. 1957 (hereinafter referred to as the Wealth-tax Act), with effect from the 1st day of April. 1993.---

(a) . in clause (e), in sub-clause (2). in the opening portion, after the words "subsequent assessment year", the words. figures and letters "but before the 1st day of April. 1993" shall be inserted.

(b) after clause (e), the following clause shall be inserted, namely :--- '(ea)"assets". in relation to the assessment year commencing on the 1st day of April. 1993, or any subsequent assessment year. means---

(i) any guest house and any residential house [including a farm house situated within twenty-five kilometers from the local limits of any municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee. town committee or by any other name) or a cantonment board], but does not include-

(1) a house meant exclusively for residential purposes and which is allotted by a company to an employee or an officer or a director who is in whole-time employment, having a gross annual salary of less than two lakh rupees;

(2) any house for residential purposes which forms part of stock-in-trade;

(ii) motor cars (other than those used by the assessee in the business of running them on hire or as stock-in-trade):

(iii) jewellery, bullion, and furniture, utensils or any other article made wholly or partly of gold. silver, platinum or any other precious metal or any alloy containing one or more of such precious metals: Provided that where any of the said assets is used by the assessee as stock-in-trade, such asset shall be deemed as excluded from the assets specified in this sub-clause;

(iv) yachts, boats and aircrafts (other than those used by the assessee for commercial purposes);

(v) urban land;

(vi) cash in hand, in excess of fifty thousand rupees, of individuals and Hindu undivided families and in the case of other persons any amount not recorded in the books of account. Explanation .-- For the purposes of this clause,---

(a) "jewellery" includes-

(i) ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals whether or not containing any precious or semi-precious stones, and whether or not worked or sewn into any wearing apparel;

(ii) precious or semi-precious stones, whether or not set in any furniture, utensils or other article or worked or sewn into any wearing apparel;

(b) "urban land" means land situate--

(i) in any area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area committee, town area' committee, town committee, or by any other name) or a cantonment board and which has a population of not less than ten thousand according to the last preceding census of which the relevant figures have been published before the valuation date: or

(ii) in any area within such distance, not being more than eight kilometers from the local limits of any municipality or cantonment board referred to in sub-clause (i), as the Central Government may, having regard to the extent of, and scope for. urbanisation of that area and other relevant consideration, specify in this behalf by notification in the Official Gazette, but does not include land on which construction of a building is not permissible under any law for the time being in force in the area in which such land is situated or the land occupied by any building which has been constructed with the approval of the

appropriate authority or any unused land held by the assessee for industrial purposes for a period of two years from the date of its acquisition by him';

(c) in clause (m), for the portion beginning with the words "on the valuation date other than-" and ending with the words, brackets, figures and letter "under sub-section (IA) of section 5:" the words "on the valuation date which have been incurred in relation to the said assets," shall be substituted.

90. Amendment of Section 3 :-

In S.3 of the Wealth-tax Act, 1957 shall be renumbered as sub-section (1) thereof and. with effect from the 1st day of April, 1993,- (a) in sub-section (1), as so renumbered, after the words and figures "first day of April, 1957". the words and figures "but before the first day of April, 1993" shall be inserted: (b) after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:- "(2) Subject to the other provisions contained in this Act. there shall be charged for every assessment year commencing on and from the 1st day of April 1993, wealth-tax in respect of the net wealth on the corresponding valuation date of every individual. Hindu undivided family and company, at the rate of one per cent. of the amount by which the net wealth exceed fifteen lakh rupees".

91. Amendment of section 4 :-

In S.4 of the Wealth-tax Act, 1957. with effect from the 1st day of April, 1993-

(a) in sub-section (I),-

(i) in sub-clause (ii). the words "to whom such assets have been transferred by the individual, directly or indirectly, otherwise than for adequate consideration", shall be omitted:

(2) in sub-clause (iii), the words "or minor child (not being a married daughter) or both" shall be omitted:

(3) in sub-clause (v). the words "or the son's minor child", shall be omitted;

(4) in sub-section (vi) the words "or the son's minor child" shall be omitted:

(5) after the existing proviso, the following provisos shall be inserted, namely:- "Provided further that nothing contained in sub-clause (ii) shall apply in respect of such assets as have been acquired by the minor child out of his income referred to in the proviso to sub-section (IA) of Section 64 of the Income tax Act, 1961 and which are held by him on the valuation date : Provided also that where the assets held by a minor child are to be included in computing the net wealth of an individual, such assets shall be included,--- (a) where the marriage of his parents subsists, in the net wealth of that parent whose, net wealth (excluding the assets of the minor child so includible under this sub-section) is greater; or

(b) where the marriage of his parents does not subsist, in the net wealth of that parent who maintains the minor child in the previous year as defined in Section 3 of the Income tax Act, 1961 , and where any such assets are once included in the net wealth of either parent, any such assets shall not be included in the net wealth of the other parents in any succeeding year unless the Assessing Officer is satisfied, after giving the parent .an opportunity of being heard, that it is necessary so to do"; (ii) in clause (b) ---

(1) in the opening portion, for the words "interest in the firm", the words "interest in the assets of the firm" shall be substituted:

(2) for the proviso, the following proviso shall be substituted, namely:--- "Provided that where a minor is admitted to the benefits of partnership in a firm, the value of the interest of such minor in the firm, determined in the manner specified above, shall be included in the net wealth of the parent of the minor, so far as may be, in accordance with the provisions of the third proviso, to clause (a).";

(b) in sub-section (I A), in clause (c) and the proviso thereunder, the words "or minor child" wherever they occur, shall be omitted:

(c) sub-section (3) shall be omitted.

92. Amendment of section 5 :-

In S.5 of the Wealth-tax Act, 1957, with effect from the 1st day of April, 1993,---

(a) in subsection (1).---

(i) the brackets, figures, words and letters Subject to the provisions of sub-section (IA)", occurring in the opening portion, shall be omitted:

(ii) clauses (xiv) and (xxxiii) shall be renumbered as clauses (iv) and (v) and the existing clauses (iv) to (xiii). clauses (xv) to (xxxii) and clause (xxxiv) shall be omitted;

(b) sub-sections (IA) to (4) shall be omitted.

93. Amendment of section 7 :-

In S.7 of the Wealth-tax Act, 1957, in sub-section (2), the proviso shall be omitted with effect from the 1st day of April. 1993.

94. Amendment of section 21 :-

In S.21 of the Wealth-tax Act, 1957, after sub-section (5), and the Explanation thereunder, the following sub-section shall be inserted, with effect from the 1st day of April, 1993. namely :--- "(6) Nothing contained in this section shall apply to and-in relation to any assessment for the assessment year commencing on the 1st day of April, 1993 or any subsequent assessment year."

95. Amendment of section 2 IA :-

In S.21 of the Wealth-tax Act, 1957, with effect from the 1st day of April, 1993.---

(a) for the words, brackets and figures "Notwithstanding anything contained in clause (i) of sub-section (1) of section 5 , .where any property is held", the words "Where any property is held" shall be substituted.

(b) the words, brackets and figures "but without excluding the value of any asset under sub-section (1) of Section 5 , and at the maximum marginal rate" shall be omitted;

(c) the second proviso shall be omitted;

(d) in the third proviso.---

(i) for the words "Provided also that", the words a"provided further that" shall be substituted.

(ii) in item (2). tor the words and figures "Part I of Schedule I in the case of an individual", the words, brackets and figures "sub-section (2) of section 3 " shall be substituted:

(e) in the Explanation, clause (aa) shall be omitted.

96. Amendment of section 21AA :-

In S.21AA of the Wealth-tax Act, 1957. with effect from the 1st day of April, 1993.---

(a) in sub-section (1), the words, "and at the maximum marginal rate", occurring at the end. shall be omitted:

(b) the Explanation shall be omitted.

97. Amendment of section 35 :-

In S.35 of the Wealth-tax Act, 1957, in sub-section (2), after the words, brackets and letter "clause (m) of section 2 ". the words and figures, "as it existed immediately before its amendment by the Finance Act. 1992". shall be inserted with effect from the 1st day of April. 1993.

98. Insertion of new section 35HA :-

After S.35H of the Wealth-tax Act, 1957, the following section shall be inserted, with effect from the 1st day of April, 1993. namely :---

(1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to. the company for the conduct of the business of the company as well as the company shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly: Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section CD, where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of. or is attributable to any neglect on the part of. any director. manager, secretary or other officer of the company such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. Explanation.--- For the purposes of this section,---

(a) "company" means a body corporate, and includes---

(i) a firm: and

(ii) an association of persons or a body of individuals whether incorporated or not: and

(b) "director", in relation to,---

(i) a Firm, means a partner in a firm:

(ii) any association of persons or a body of individuals, means any member controlling the affairs thereof."

99. Amendment of section 45 :-

In S.45 of the Wealth-tax Act, 1957 with effect from the 1st day of April, 1993,---

(a) clauses (a) to (e) shall be omitted:

(b) for clause (h). the following clause shall be substituted, namely:--- "(h)any social club:--"

100. Amendment of Schedule 1 :-

In Schedule 1 of the Wealth-tax Act, with effect from the 1st day of April. 1993.-

(a) for the brackets, words and figure "(See section 3)". the brackets, words and Figures "[See section 3(1)]" shall be substituted,

(b) Part II shall be omitted;

(c) rule 1, rule 3. rule 4 and rule 5 shall be omitted.

101. Omission of Schedule II :-

Schedule II of the Wealth-tax Act shall be omitted with effect from 1st day of April, 1993.

102. Amendment of Schedule III :-

In S.3 of the Wealth-tax Act, 1957, Part C shall be omitted with effect from the 1st day of April. 1993.

103. . :-

Amendments would be found incorporated in the Interest-tax Act.].

104. . :-

Amendments would be found incorporated in the Interest-tax Act.].

105. . :-

Incorporated in the Principal Act].

106. . :-

Incorporated in the Principal Act].

107. . :-

Incorporated in the Principal Act].

108. . :-

Incorporated in the Principal Act].

CHAPTER 4

INDIRECT TAXES

109. 109 :-

Amendments incorporated in the Customs Act. 1962.

110. 110 :-

Amendments incorporated in the Customs Tariff Act. 1975.

111. Auxiliary duties of customs :-

(1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act. or in that Schedule, as amended from time to time. there shall be levied and collected, as an auxiliary duty of customs an amount equal to fifty per cent. of the value of the goods as determined in accordance with the provisions of S.14 of the Wealth-tax Act, 1957.

(2) Sub-section (1) shall cease to have effect after the 31st day of March. 1993. and upon such cesser, Section 6 of the General Clauses Act, 1897 shall apply as if the said sub-section had been repealed by Central Act.

(3) The auxiliary duties of customs referred to in sub-section (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act. or any other law for the time being in force.

(4) The provisions of the Customs Act 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 auxiliary duties 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, as the case may be.

112. Removal of doubts :-

For the removal of doubts, it is hereby declared that notwithstanding the amendment made in clause (8) of Section 2 of the Customs Act, 1962 . by this Act, the provisions of Chapter XV shall continue to apply in so far as they relate to any decision or order passed by an Additional Collector of Customs, immediately before the date on which the Finance Bill, 1992 receives the assent of the President.

113. Amendment of Act 1 of 1944 :-

In Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act).

(1) for section 6 , the following section shall be substituted, namely:- "6. Registration of certain persons.- Any prescribed person who is engaged in"-

(a) the production or manufacture or any process of production or manufacture of any specified goods included in the Schedule to Central Excise Tariff Act, 1985 , or

(b) the wholesale purchase or sale (whether on his own account or as a broker or commission agent) or the storage of any specified goods included in the Schedule to Central Excise Tariff Act, 1985 shall get himself registered with the proper officer in such manner as may be prescribed.;

(2) section 7 shall be omitted:

(3) in section 9 . in sub-section (1), for clause (a), the following clause shall be substituted, namely:- "(a) contravenes any of the provisions of section 8 or of a rule made under clause (iii) or clause (xxvii) of sub-section (2) of section 37 :"

(4) in section 11A," -

(a) in sub-section (1), in the proviso, the words 'for the words 'the Central Excise Officer', the words "Collector of Central Excise", and shall be omitted;

(b) in sub-section (2), for the words "Assistant Collector of Central Excise or, as the case may be. the Collector of Central Excise", the words "Central Excise Officer" shall be substituted:

(5) in section 37 ,---

(i) in sub-section (2),---

(a) in clause (iv) for the word "licensed", the word "registered" shall be substituted:

(b) in clause (ix), for the words, "manufactured under licence", the words "manufactured after registration" shall be substituted:

(c) in clause (xii), for the word "licences", the words "registration certificates" shall be substituted;

(d) after clause (xxvi), the following clause shall be inserted, namely:-

(ii) in sub-section(4). in clause (c), for the word "licence", the words "registration as" shall be substituted.

114. Amendment of Act 5 of 1986 :-

Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act) shall be amended in the manner specified in the' Third Schedule.

115. Special duties of excise :-

(1) In the case of goods, chargeable with a duty of excise under the Central Excises Act. as amended from time to time, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable (not being a notification providing for any exemption for giving credit with respect to, or reduction of duty of excise under the said Act on such goods equal to. any duty of excise under the said Act. or the additional duty under Section 3 of the Customs Tariff Act, 1975 . already paid on the raw material or component parts used in the production or manufacture of such goods), there shall be levied and collected a special duty of excise equal to fifteen per cent. of the amount so chargeable on such goods.

(2) Sub-section (1) shall cease to have effect after the 31st day of March. 1993. and upon such cesser. S.6 of the General Clauses Act. 1897 shall apply as if the said sub-section had been repealed by a Central Act.

(3) The special duties of excise referred to in sub-section (1) shall be in addition to any duties of excise chargeable on such goods under the Central Excises Act or any other law for the time being in force.

(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 special 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, as the case may be.

CHAPTER 5
MISCELLANEOUS

116. Omission of section 13 of Act 13 of 1960 :-

S.13 of the Finance Act. 1960 shall be omitted with effect from the 1st day of April, 1993.

117. Omission of section 40 of Act II of 1983 :-

Incorporated in the Principal Act]

SCHEDULE 1

SCHEDULE

(See Section 2) INCOME.-TAX Paragraph A Sub -Paragraph I 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 judicial 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 Sub- Paragraph II of this Paragraph or any other Paragraph of this Part applies.-- Rates of income-tax (1) where the total income does not exceed Nil: Rs. 22,000 (2) where the total income exceeds Rs 22,000 20 per cent. of the amount by which the total income but does not exceed Rs. 30,000 exceeds Rs 22,000. (3) where the total income exceeds Rs. 30,000 Rs. 1,600 plus 30 per cent. of the amount by which but does not exceed Rs 50,000 the total income exceeds Rupees 30,000: (4) where the total income exceeds Rs. 50,000 Rs. 7,000 plus 40 per cent. of the amount by which but does not exceed Rs. 1,00,000 the total income exceeds Rupees 50,000: (5) where the total income exceeds Rs. 1,00,000 Rs. 27,600 plus 50 per cent. of the amount by which the total income exceeds Rupees 1,00,000. Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, (i) in the case of every individual, Hindu undivided family or association of persons or body of individuals referred to in section 88 having a total income exceeding seventy-five thousand rupees, be reduced by the amount of rebate of income-tax calculated under (hat section, and income-tax as so reduced. (ii) in the case of every person, other than those mentioned in item (i). having a total income exceeding seventy-five thousand rupees. be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income tax: Provided that no such surcharge shall be payable by a non-resident. Sub-Paragraph II In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April. 1992 exceeds Rs. 22,000.--- Rates of income-tax (1) where the total income does not exceed Nil, Rs. 12,000 (2) where the total income exceeds Rs. 12,000 25 per cent. of the amount by which the total income but does not exceed Rs. 20,000 exceeds Rs. 12,000: (3) where the total income exceeds Rs. 20,000 Rs. 2,600 plus 30 per cent. of the amount by which but does not exceed Rs. 40,000 the total income exceeds Rupees 20,000. (4) where the total income exceeds Rs. 40,000 Rs. 8,000 plus 40 per cent. of the amount by which but does not exceed Rs. 60,000 the total income exceeds Rupees 40,000: (5) where the total income exceeds Rs. 60,000 Rs. 16,000 plus 50 per cent. of the amount by which but does not exceed Rs. 1,00,000 the total income exceeds Rupees 60,000: (6) where the total income exceeds Rs. 1,00,000 Rs. 36,000 plus 55 per cent. of the amount by which the total income exceeds Rupees 1,00,000. Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be reduced by the amount of rebate of income-tax calculated under section 88 and the income-tax as so reduced be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax : Provided that no such surcharge shall be payable by a non-resident. Paragraph B In the case of every co-operative society. --- Rates of income-tax (1) where the total income does not exceed 10 per cent. of the total income: Rs. 10,000 (2) where the total income exceeds Rs. 10,000 Rs. 1,000 plus 20 per cent. of the amount by which but does not exceed Rs. 20,000 the total income exceeds Rupees 10,000: (3) where the total income exceeds Rs. 20,000 Rs. 3,000 plus 35 per cent. of the amount by which the total income exceeds Rs. 20,000. Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees. be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent of such income-tax. Paragraph C Sub-Paragraph I In the case of every registered Firm, not being a case ,to which Sub-Paragraph II of this Paragraph applies.--- Rates of income-tax (1) where the total income does not exceed Nil: Rs. 15,000 (2) where the total income exceeds Rs. 15,000 6 per cent. of the amount by which the total income but does not exceed Rs. 50,000 exceeds Rs. 15,000; (3) where the 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 Rupees 50,000: (4) where the total income exceeds Rs. 1,00,000 Rs. 8,100 plus 18 per cent. of the amount by which the total income exceeds Rupees 1,00,000. Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax, Sub-Paragraph II In the case of every 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.--- Rates of income-tax (1) where the total income does not exceed Nil: Rs. 15,000 (2) where the total income exceeds Rs. 15,000 5 per cent. of the amount by which the total income but does not exceed Rs. 50,000 exceeds Rs. 15,000: (3) where the total income exceeds Rs. 50,000 Rs. 1,750 plus 10 per cent. of the amount by which but does not exceed Rs. 1,00,000 the total income exceeds Rupees 50,000: (4) where the total income exceeds Rs. 1,00,000 Rs. 6,750 plus 15 per cent. of the amount by which the total income exceeds Rupees 1,00,000. Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax. 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 hereinafter specified shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax. In the case of a company,----- Paragraph E Rates of income-tax I. In the case of a domestic company.--- (1) where the company is a company in which 45 per cent. of the total income: the public are substantially interested.--- (2) where the company is not a company in 50 per cent. of the total income. which the public are substantially interested--- 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 Govern- \ment or an Indian concern in \pursuance of an agreement made by \it with the Government or the Indian \concern after the 31st day of March. \1961 but before the 1st day of April, \1976, or (b) fees for rendering technical services received from Government or an \Indian concern in pursuance of an \agreement made by it with the \Government or the Indian concern \after the 29th day of February. 1964 \but before the 1st day of April. 1976, \and where such agreement has. in either 50 per cent.: \case. been approved by the Central Gov- \ernment (ii) on the balance, if any of the total income 50 per cent. Surcharge on income-tax The amount of income-tax computed in accordance with the provisions of item I of this Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge calculated at the rate of fifteen per cent. of such income-tax. 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 . S.194(1) OF THE INCOME TAX ACT, 1961. Section 194BB OF THE INCOME TAX ACT, 1961 . Section 194D 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 ---

Rate of Income-tax

1. In the case of a person other than a company --- (a) where the person is resident in India--- (i) on income by way of interest 10 per cent.; other than "Interest on securities" (ii) on income by way of winnings 40 per cent.; from lotteries and cross-word puzzles (iii) on income by way of winnings 40 per cent.: from horse races (iv) on income by way of insurance 10 per cent.: commission

Rate of Income-tax

(v) on income by way of interest payable on - \ \ \ \ \ 10 per cent.; (A) any security, other than a tax- free security, of the Central or \ a State Government. (B) any debentures or other securities for money issued by or on behalf of any local authority or a corporation estab- lished by a Central. State or \ Provincial Act. (C) any debentures issued by a \ company where such debent- \ tures are listed on a recognised \ stock exchange in India in accor- \ dance with Securities Contracts (Regulation) Act, 1956 and \ any rules made thereunder. (vi) on any other income (excluding inter- 20 per cent.; est payable on a tax-free security) (b) where the person is not resident in India.--- (i) in the case of a mm resident 20 per cent.. \ Indian--- (A) on investment income and long 15 per cent.: \ term capital gains \ (B) on income by way of interest \ payable on a tax-free security \ (C) on income by way of winnings 40 per cent.: \ from lotteries and cross-word \ puzzles (D) on income by way of winnings 40 per cent.: from horse races \ (E) on the whole of other income income-tax at 30 per cent. of the amount of income, \ \ \ \ \ \ \ \ \ \ or \ \ \ \ \ \ \ \ \ \ income-tax in respect of the income at the rates \ \ \ \ \ \ \ \ \ \ prescribed in Sub-Paragraph I of Paragraph A \ \ \ \ \ \ \ \ \ \ of Part III of this Schedule, if such income had \ \ \ \ \ \ \ \ \ \ been the total income, \ \ \ \ \ \ \ \ \ \ whichever is higher: (ii) in the case of any other person.--- (A) on the income by way of interest 15 per cent.: \ payable on a tax-free security \ (B) on income by way of winnings 40 per cent.: \ from lotteries and cross-word \ puzzles \ (C) on income by way of winnings 40 per cent.: \ from horse races \ (D) on the whole of the other Income-lax at 30 per cent. of the amount of income, \ income \ \ \ \ \ \ \ \ \ \ \ or \ \ \ \ \ \ \ \ \ \ Income-tax in respect of the income at the rates

Rate of Income-tax

\ \ \ \ \ \ \ \ \ \ prescribed in Sub-Paragraph I of Paragraph A \ \ \ \ \ \ \ \ \ \ of Pan III of this Schedule, if such income had \ \ \ \ \ \ \ \ \ \ been the total income, \ \ \ \ \ \ \ \ \ \ whichever is higher; 2. In the case of a company--- (a) where the company is a domestic company --- (i) on income by way of interest other 20 per cent.; than "Interest on securities" (ii) on income by way of winnings from 40 per cent: lotteries and cross-word puzzles (iii) on income by way of winnings from 40 per cent.: horse races (iv) on any other income (excluding 21.5 per cent.; interest payable on a tax-free security) (b) where the company is not a domestic company--- (i) on income by way of dividends payable 25 per cent.: by any domestic company (ii) on income by way of winnings from 40 per cent.: lotteries and cross-word puzzles (iii) on income by way of winnings from 40 per cent.: horse races (iv) on income by way of interest payable 25 per cent.: by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (v) on income by way of royalty payable by 30 per cent., Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March. 1976. where such royalty is in con- sideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the proviso to sub-section (IA) of S.115A of the Income Tax Act, 1961. to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (IA) of S.115A of the Income Tax Act, 1961. to a person resident in India (vi) on income by way of royalty [not being royalty of the nature referred to in sub- item (b) (v)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy--- (A) where the agreement is made alter 50 per cent.; the 31st day of March, 1961 but before the 1st day of April, 1976

Rate of Income-tax

(B) where the agreement is made 30 per cent: after the 31st day of March. 1976--- (vii) on income by way of fees for technical services payable by Gov- ernment or an Indian concern in \pursuance of an agreement made by \it with the Government or the Indian \concern and where such agreement \is with an Indian concern, the \agreement is approved by the Central \Government or where it relates to a \matter included in the industrial policy. \for the time being in force. of the \Government of India, the agreement \is in accordance with that policy--- (A) where the agreement is made \ \ \ \ 50 per cent. \after the 29th day of February. \1964 but before the 1st day of \April. 1976 (B) where the agreement is made 30 per cent. \after the 31st day of March. 1976 (viii) on income by way of interest 44 per cent. \payable on a tax-free security \ (ix) on any other income 65 per cent Explanation. - For the purposes of this Part. "investment income" "long-term capital gains" and "non- resident Indian" shall have the meanings assigned to them in Chapter 12A of the Income-tax Act. Surcharge on income-tax The amount of income-tax deducted in accordance with the provisions of --- (a) sub-item (a) of item I of this Part shall be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax, and (b) sub-item (a) of item 2 of this Part shall be increased by surcharge, calculated at the rate of fifteen per cent. of such income-tax. RATES FOR CALCULATING OR CHARGING INCOME-TAX IN CERTAIN CASES. DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" 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-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 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 Chapter XII or Chapter XXI-A or sub-section (IA) of section 161 or section 164 or Section 164A or Section 167B of the Income tax Act, 1961 at the rates as specified in that Chapter or section or surcharge on such "advance tax" in respect of any income chargeable to tax under section 115B]. shall be calculated, charged, deducted or computed at the following rate or rates:--- Paragraph A Sub-Paragraph I In the case of every individual or Hindu undivided family 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 ease to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies. --- Rates of income-tax (1) where the total income docs not exceed Nil: Rs. 28,000 (2) where the total income exceeds Rs 25.000 20 per cent. of the amount by which the total income but does not exceed Rs. 50.000 exceeds Rs. 28.000. (3) where the total income exceeds Rs. 50.000 Rs. 4,400 plus 30 per cent. of the amount by which but does not exceed Rs 1.00.000 the total income exceeds Rupees 50.000: (4) where the total income exceeds Rs. 1.00.000 Rs. 19.400 plus 40 per cent. of the amount by which \ \ \ \ \ the total income exceeds Rupees 1,00.000. Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph or section 112 shall.--- (i) in the case of every individual, Hindu undivided family or association of persons or body of individuals referred to in . section 88 and section 88B having a total income exceeding one hundred thousand rupees. be reduced by the amount of rebate of income-tax calculated

under those sections, and the income-tax as so reduced. (ii) in the case of every person, other than those mentioned in item (i), having a total income exceeding one hundred thousand rupees, he increased by a surcharge for purposes of the union calculated at the rate of twelve per cent of such income-tax: Provided that no such surcharge shall be payable by a non-resident Sub-Paragraph II In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1993 exceeds Rs. 28,000.--- \ \ \ \ Rates of income-tax (1) where the total income does not exceed \ \ Nil. Rs. 18,000 (2) where the total income exceeds Rs. 18,000 30 per cent. of the amount by which the total income but does not exceed Rs. 1,00,000 \ \ \ exceeds Rs. 18,000: (3) where the total income exceeds Rs. 1,00,000 Rs. 24,600 plus 40 per cent. of the amount by which \ \ \ \ \ \ \ \ \ \ the total income exceeds Rupees 1,00,000. Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph or section 112 shall, in the case of every person having a total income exceeding one hundred thousand rupees, be reduced by the amount of rebate of income-tax calculated under section 88 and the Income-tax as so reduced be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income tax. Provided that no such surcharge shall be payable by a non-resident. \ \ \ \ Paragraph B In the case of every co-operative society.--- \ \ \ \ Rates of income (1) where the total income does not exceed 10 per cent. of the total income. Rs. 10,000 (2) where the total income exceeds Rs. 10,000 Rs. 1,000 plus 20 per cent. of the amount by but does not exceed Rs. 20,000 which total income exceeds Rs. 10,000: (3) where the total income exceeds Rs. 20,000 Rs. 3,000 plus 35 per cent. of the amount by \ \ \ \ \ \ \ \ \ \ whith the total income exceeds Rupees 20,000. Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this paragraph or section 112 shall, in the case of every person having a total income exceeding one hundred thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax \ \ \ \ \ \ \ \ Paragraph C In the case of every firm. \ \ \ \ \ \ \ \ Rates of income-tax On the whole of the total income 40 per cent \ \ \ \ \ \ \ \ Surcharge on income-tax The amount of income-tax computed at the rate hereinbefore specified in section 112 shall, in the case of every firm having a total income exceeding one hundred thousand rupees. be increased by a surcharge for purposes of the Union calculated at the rate of twelve percent of such income-tax. \ \ \ \ \ \ \ \ Paragraph D In the case of every local authority.-- \ \ \ \ \ \ \ \ Rate of income-tax On the whole of the total income 30 per cent \ \ \ \ \ \ \ \ Surcharge on income-tax The amount of income-tax computed at the rate hereinbefore specified in section 112 shall, in the case of every person having a total income exceeding one hundred thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent of such income-tax. \ \ \ \ \ \ \ \ Paragraph E In the case of a company,- \ \ \ \ \ \ \ \ Rates of income-tax I. In the case of a domestic company.--- (1) where the company is a company 45 per cent of the total income. \in which the public are substantially \interested.--- (2) where the company is not a company \in which 'the public are substantially . \interested.--- 50 per cent. of the total income. 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 Government \or an Indian concern in pursuance \of an agreement made by it with \the Government or the Indian concern after the 31st day of March, \1961 but before the 1st day of \April, 1976. or (b) fees for rendering technical services \received from Government or an \Indian concern in pursuance of an \agreement made by it with the \Government' or the Indian concern \after the 29th day of February, 1964 \but before the I si day of April, \1976, \and where such agreement has. in 50 per cent.: \either case, been approved by the \Central Government. (ii) on the balance, if any, of the total income 65 per cent. \ \ \ \ \ \ \ \ Surcharge on income-tax The amount of income-tax computed in accordance with the provisions of this paragraph or section 112 shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge calculated at the rate of fifteen per cent. of such income-tax. [See section 2(9)(d)] 27 of that Act shall, so far as may be. apply accordingly: RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME Rule 1. - Agricultural income of the nature referred to in sub-clause (a) of clause (AI) of s.2 of the Income-tax Act, 1961 shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of section 57 section 58 section 59 of that Act shall. so far as may be. apply accordingly : Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A. Rule 2. - Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of Section 2 of the Income tax Act, 1961 [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax -under that Act under the head "Profits and gains of business or profession" and the provisions of section 30 , Section 31 . Section 32 , Section 36 . section 37 . Section 38 . section 40 . section 40A [other than sub- sections (3) and (4) thereof], section 41 , section 43 . section 43A. Section 43I and Section 43C OF THE INCOME TAX ACT, 1961 shall, so far as may be. apply accordingly Rule 3. --- Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-lax Act. being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of section 23 , section 24 , section 25 , section 26 of that Act shall, so far as may be. apply accordingly: Rule 4. - Notwithstanding anything contained in any other provisions of these rules, .in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with R.8 of the income-tax Rules, 1962. and sixty per cent. of such income shall be regarded as the agricultural income of the assessee. Rule 5. - Where the assessee is a partner of a registered firm or an unregistered firm assessed as a registered firm under clause (b) of Section 183 of the Income tax Act, 1961 . which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of the said section 183 which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then. the agricultural income 'or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in' sub-section (1). sub-section (2) and sub-section (3) of Section 67 of the Income tax Act, 1961 and the share so computed shall be regarded as the agricultural income or loss of the assessee. Provided that nothing contained in this rule shall apply .for computing the agricultural income of the assessee in relation to the assessment year commencing on or after the 1st day of April, 1993. Rule 6. --- Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in' the previous year has either no income chargeable to tax under the Income-lax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then. the agricultural income or loss of the association or body shall be computed in accordance vwith these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee. Rule 7. --- Where the result of the computation for the previous year in respect of any source of agricultural income is a loss. such loss shall he set off against the inconic of the assessee. if any. for the previous year from any other source ol agricultural income : Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of Section 183 of the Income tax Act, 1961 or is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the firm. association or body. as the ease may be. is a loss. such loss shall not he set off againsi any income of the assessee from any other source of agricultural income. Provided further that nothing contained in this rule shall apply for the computation of the agricultural income of an assessee who is a partner of any firm in relation to the assessment year commencing on or after the 1st day of April, 19 Rule 8. - Any sum payable by the assessee on account of any tax

levied by the State Government on the agricultural income shall be deducted in computing the agricultural income Rule 9.

- (1) Where the assessee has in the previous year relevant to the assessment year commencing on the 1st day of April, 1992, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous year relevant to the assessment years commencing on the 1st day of April, 1984, or the 1st day of April, 1985, or the 1st day of April, 1986, or the 1st day of April, 1987, or the 1st day of April, 1988, or the 1st day of April, 1989, or the 1st day of April 1990, or the 1st day of April 1991 is a loss, then, for the purposes of sub-section (2) of section 2 of this Act---

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1984, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, or the 1st day of April, 1986, or the 1st day of April, 1987, or the 1st day of April, 1988, or the 1st day of April, 1989, or the 1st day of April, 1990, or the 1st day of April, 1991.

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, or the 1st day of April, 1987, or the 1st day of April, 1988, or the 1st day of April, 1989, or the 1st day of April, 1990, or the 1st day of April, 1991.

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, or the 1st day of April, 1988, or the 1st day of April, 1989, or the 1st day of April, 1990, or the 1st day of April, 1991.

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, or the 1st day of April, 1989, or the 1st day of April, 1990, or the 1st day of April, 1991.

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, or the 1st day of April, 1990, or the 1st day of April, 1991.

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, or the 1st day of April, 1991.

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991 and.

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April 1992.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1993 or if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for anyone or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1985, or the 1st day of April, 1986, or the 1st day of April, 1987, or the 1st day of April, 1988, or the 1st day of April, 1989, or the 1st day of April, 1990, or the 1st day of April, 1991, or the 1st day of April, 1992 is a loss, then, for the purposes of sub-section (8) of Section 2 of this Act-

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1986 or the 1st day of April, 1987, or the 1st day of April, 1988, or the 1st day of April, 1989, or the 1st day of April, 1990, or the 1st day of April, 1991, or the 1st day of April, 1992.

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, to the extent if any such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April 1987, or the 1st day of April, 1988, or the 1st day of April, 1989, or the 1st day of April, 1990, or the 1st day of April, 1991, or the 1st day of April, 1992,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1988 or the 1st day of April, 1989, or the 1st day of April, 1990, or the 1st day of April, 1991, or the 1st day of April, 1992.

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992.

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, or the 1st day of April, 1991, or the 1st day of April, 1992,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991 or the 1st day of April, 1992.

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, and

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April 1993.

(3) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) or sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of Section 67 of the Income tax Act, 1961 as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him. Provided that nothing contained in this sub-rule shall apply for computing the agricultural income in relation to the assessment year commencing on or after the 1st day of April, 1993.

(4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2)

(5) Notwithstanding anything in this contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules, or the rules contained in part IV of the First Schedule to Finance Act, 1984, or of the First Schedule to Finance Act, 1985, or the First Schedule to Finance Act, 1986, or of the First Schedule to Finance Act, 1987, or of the First Schedule to Finance Act, 1988, or of the First Schedule to Finance Act, 1989, or of the First Schedule to Finance Act, 1990, or of the First Schedule to Finance (No.2) Act, 1991 shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

Rule 10. - Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil.

Rule 11. - The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 12.- For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

SCHEDULE 2
SCHEDULE

(See Section 110(b)) PART [Amendments incorporated in the Customs Tariff Act..]

SCHEDULE 3
SCHEDULE

[See section 114] PART In the Schedule to the Central Excise Tariff Act.--- (1) in Chapter 18. in sub-heading Number 1801.00. 1802.00. 1803.00and 1804.00 for the entry in column (4). the entry "25%" shall be substituted: (2) in Chapter 21. in sub-heading Nos 2107.91 and 2107.99. for the entry in column (4). the entry "50%" shall be substituted: (3) in Chapter 22. in sub-heading Nos. 2201.11. 2201.12. 2202.11. 2202.12. 2202.13. and 2202.14. in column (3). the word "glass" shall be omitted: (4) in Chapter 24. in sub-heading Nos 2403.11. 2403.12. 2403.21 and 2403.22. in column (4) occurring against all the sub headings, for the word and figures "Rs. 500". the word and figures "Rs. 600" shall be substituted: . (5) in Chapter 25. in heading No 25.01. for the entry in column (3). the following entry shall be substituted, namely:--- "SALT (INCLUDING TABLE SALT AND DENATURLD SALT) AND PURE SODIUM CHLORIDE. WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-MAKING OR FREE FOLLOWING AGENTS", (6) in Chapter 26, in heading No. 26.20. in column (3), for the words "METALLIC COMPOUNDS". the words "METAL COMPOUNDS" shall be substituted: (7) in Chapter 27. in sub-heading Nos. 2710.60. 2710.70. 2710.80, and 2710.95. for the entry in column (4), the entry "Rs. 4.000 per tonne" shall be substituted: PART

Heading Description of articles Rate of duty

1 2 3

In the Second Schedule to the Customs Tariff Act.--- (i) for heading No. II and the entries relating thereto. \ \ the following heading No. and entries shall he \ \ substituted, namely : "II. Iron ore, all sorts \ \ \ 10% plus Rs. 50 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ per tonne". \ (ii) after heading No. 25 and the entries relating thereto, the \ following heading No. and entries shall be inserted, namely:--- "26. Granite (including black granite), porphyry and basalt, all sorts " 15%"

(8) in chapter 28.---- (a) in Note 2. in clause (e). for the words "metallic derivatives", the words metal derivatives" shall be substituted: (b) in Note 4. for the words "as metallic acid", the words "a metal acid" shall be substituted; (c) in Note 5. for the word "metallic", the word "metal" shall be substituted: (d) in Note 6. in clause (d). for the figures and words "0.002 micro-curie per gram", the figures and letters "74Bq/g (0.002 uci/g)". shall be substituted: (e) in heading No. 28.18. for the entry in column (3). the following entry shall be substituted, namely:- "ARTIFICIAL CORUNDUM. WHETHER OR NOT CHEMICALLY DEFINED: ALUMINIUM OXIDE ALUMINIUM HYDROXIDE", (F) in heading No. 28.50. For the entry in column (3). the Following entry shall be substituted, namely:- "HYDRIDES. NITRIDES. AZIDES. SILICIDES AND BORIDES. WHETHER OR NOT CHEMICALLY DEFINED. OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING NO. 28.49". (9) in Chapter 29. in Note 7, for the words "and imides of poly basic acids", the words "or imides of polybasic acids" shall be substituted: (10) in Chapter 32. in Note 2. for the words "colouring matters", the words "colouring matter" shall be substituted: (11) in Chapter 34.--- (a) in Note 5. in clause (ii). for the word "coloured", the words "refined or coloured" shall be substituted: (b) in sub-heading No. 3402.90. for the entry in column (4). the entry "30%" plus Rs. 2.000 per tonne" shall be substituted: (c) in sub-heading No" 3403.00 for the entry in column (4), the entry "15%" plus Rs 3,500 per tonne" shall be substituted: (12) in Chapter 39. in Note 10, For the words "when so cul" the words "when so cut" shall be substituted: (13) in chapter 40.--- (a) in sub-heading No. 4011.50. for the entry in column (4), the entry "Rs. 2800 per tyre" shall be substituted; (b) in sub-heading No. 4012.19. for the entry in column (4). the entry "Rs. 24 per flap" shall be substituted: (14) in Chapter 4400.00. (a) in Note 5. for the words "glued together", the words "glued or otherwise joined together" shall be substituted: (b) in sub-heading Nos. 4408.10. 4408.20. 4408.30 and 4408.90. for the entry in column (4). the entry "30% plus Rs. 10 per mm thickness per square metre" shall be substituted; (15) in Section 11 . in Note 5. in clause (c). for the words "fabrics. the", the words "fabrics the" shall be substituted: (16) in Chapter 52. in sub-heading No. 5203.00. for the entry in column (4). the entry "Rs. 15 per kilogram" shall be substituted: (17) in Chapter 56.--- (a) in Note 3. in clause (c). for the words "strips", the word "strip" shall be substituted: (b) in heading No. 56.07. in column (3). for the word "ROPE", the word "ROPES" shall be substituted: (18) in Chapter '58. in Note 3. for the word "purpose", the word "purposes" shall be substituted: (19) in Chapter 59. in Note 7. clause (a) in sub-clause (iv). for the word "fabric", the word "fabrics" shall be substituted: (20) in Chapter 71.--- (a) in Note 1.--- (i) in clause (c). for the words "Articles of". the words "Goods of" shall be substituted: (ii) for clause (m). the following clause shall be substituted, namely:--- "(m) .Articles classified in Chapter 96 by virtue of Note 4 to that Chapter". (b) in Note 8. for the words "and hairpins" the words "or hairpine" shall be substituted: (21) in Chapter 72." (a) in Note 1. in clause (k). in the last paragraph, for the words "or any size", the words "of any size". shall be substituted; (b) for the entry in column (4), occurring against all the sub-heading Nos.. the entry "15% plus Rs. 3.000. per tonne" shall be substituted: (22) in Chapter 73.--- (a) in sub-heading Nos. 7301.10. 7301.20. 7302.10, 7302.20. 7303.00 73.04.10. 7304.90. 7305.10. 7305.90. 7306.10 and 7306.90. for the entry in column (4). the entry "15% plus Rs. 3.000, per tonne" shall be substituted: (b) in sub-heading No. 7308.40. for the entry in column (3). the following entry shall be substituted. namely:- "Equipment for scaffolding, shuttering, propping or pitpropping", (c) in sub-heading Nos. 7325.10. 7325.20. 7325.30. 7325.90 and 7327.00, for the entry in column (4). the entry "15% plus Rs. 3.000, per tonne" shall be substituted: (23) in chapter 74.- (a) in Note 1. in-clause (g) for the words "of any size" the words " of any size" shall be substituted: (b) in sub-heading Nos. 7401.10, 7401.20. 7402.00. 7403.11. 7403.12. 7403.13. 7403.19. 7403.21. 7403.22. 7403.23, 7403.29. 7404.00 and 7405.00. for the entry in column (4). the entry "15% plus Rs. 10.000. per tonne" shall be substituted: (c) in sub-heading Nos. 7407.11 and 7407.12. for the entry in column (4). the entry "20%" shall be substituted: (d) in sub-heading Nos. 7407.29. 740S.II. 7408.21,7409.10. 7409.20, 7409.30. 7409.40, 7409.90. 7410.11. 7410.12. 7410.21 and 7410.22. for the entry in column (4). the entry "15% plus Rs. 10.000, per tonne" shall be substituted: (24) in chapter 75. in the Note. in clause (d), for the words "of any size", the words "of any size". shall be substituted: (25) in Chapter 76, in the Note. in clause (d). for the words "of any size", the words "of any size." shall be substituted: (26) in Chapter 78.--- (a) in the Note. in clause (d). for the words "of any size". the words "of any size". shall be substituted; (b) in sub-heading Nos. 7801.10. 7801.90. 7802.00. 7803.10. 7803.29. 7803.30 and 7804.10. for the entry in column (4). the entry "15% plus Rs. 5.000 per tonne" shall be substituted: (27) in Chapter 79.--- (a) in the Note. in clause (d). for the words "of any size". the words "of any si/e," shall be substituted: (b) in sub-heading Nos. 7901.10. 7901.20. 7902.00. 7904.11). 7904.30, 7905.10 and 7905.90. for the entry in column (4), the entry "15% plus Rs. 8.000 per tonne" shall be substituted: (28) in Chapter 80. in the Note. in clause (d). for the words "of any size", the words "of any si/.e", shall be substituted: (29) in Chapter 84.--- (a) in heading No. 84.26. in column (3). for the words "DERRICKS". THE WORDS - SHIPS' DERRICKS" shall be substituted: (b) in heading No. 84.70. for the entry in column (3). the following entry shall be substituted, namely :--- "CALCULATING MACHINES ACCOUNTING MACHINES. POSTAGE FRANKING MACHINES. TICKET-ISSUING MACHINES AND SIMILAR MACHINES. INCORPORATING A CALCULATING DEVICE. CASH REGISTERS". (c) in sub-heading No. 8479.00. for the entry in column (4). the entry "20%" shall be substituted: (30) in Chapter 85.--- (a) in Note 5. in clause (b), in sub-clause (iii). for the words "and passive", the words "and passive", shall be substituted: (b) in heading No. 85.21. for the entry in column (3). the following entry shall be substituted. namely:--- "VIDEO RECORDING OR REPRODUCING APPARATUS. WHETHER OR NOT INCORPORATING A VIDEO TUNER". (c) in heading No. 85.28. for the entry in column (3). the

following entry shall be substituted, namely :--- "TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS). WHETHER OR NOT INCORPORATING RADIO BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS". (31) in Chapter 87.- (a) Note 3 shall be omitted: (b) the existing Notes 4, 5, and 6 shall be renumbered as Notes, 3, 4 and 5 respectively: (c) in heading No. 87.02. for the entry in column (3), the following entry shall be substituted, namely:--- "MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS INCLUDING THE DRIVER". (32) in Chapter 89, in heading No. 89.07. in column (3). for the words "LANDING STAGES", the word "LANDING-STAGES" shall be substituted: (33) in Chapter 90.--- (a) in Note 1. clause (b) to (k) shall be renumbered as clause (c) to (1) respectively and before clause (c) as so renumbered, the following clause shall be inserted, namely:--- "(b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, throacic support bandages, abdominal support bandages, supports for joints or muscles) (Section 11)"; (b) in heading No. 90.11, in column (3). for the words "MICROPHOTOGRAPHY. MICROKINEMATOGRAPHY". the words "PHOTOMICROGRAPHY. CINEPHOTO-MICROGRAPHY" shall be substituted: (c) in heading No. 90.29. in column (3). for the figures "90.15". the figures and word "90.14 OR 90.15". shall be substituted: (34) in Chapter 92, in Note 1.--- (i) for clauses (c) and (d). the following clauses shall be substituted, namely:--- "(c) Toy instruments or apparatus (heading No. 95.03); or (d) Brushes for cleaning musical instruments (heading No. 96.03)", (ii) clause (c) shall be omitted: (35) in Chapter 95.--- (a) in Note 1. in clause (h). for the words "Walking sticks", the word "Walking-sticks" shall be substituted: (b) in heading No. 95.06. for the entry in column (3), the following entry shall be substituted, namely:--- "ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL" EXERCISE, GYMNASTICS. ATHLETICS. OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES. NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER", (36) in Chapter 96. in sub-heading No. 9617.00. for the entry in column (4). the entry "30%" shall be substituted. PART

Heading Sub- Description of goods Rate of duty No. Heading \ No.

(1) (2) \ \ \ (3) (4)

In the Schedule to the Central Excise Tariff Act. in Chapter 25. for sub-heading No. 2502.20 and the entries relating thereto, the following sub-heading Nos. and entries shall be substituted, namely:--- \ 2502.21 decement : White cement. 40% plus Rs. 250 \ \ \ \ \ \ \ \ \ per tonne". \ \ \ "--- Portlar not artificially coloured and \ not with rapid hardening properties \ \ \ whether or not with rapid hardening \ \ \ properties \ 2502.29 "--- Other 40 % plus Rs. 250 \ \ \ \ \ \ \ \ \ per tonne".
