

THE ESTATE DUTY (AMENDMENT) ACT, 1960

No. 16 OF 1960

[6th May, 1960.]

An Act further to amend the Estate Duty Act, 1953.

Enacted by Parliament in the Eleventh Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Estate Duty (Amendment) Act, 1960.

(2) It shall come into force on the date¹ on which the Estate Duty 33 of 1958 (Amendment) Act, 1958, comes into force.

3***
Insertion of new section 5A.

2. In the Estate Duty Act, 1953, after section 5, the following section shall be inserted, namely:—

Application in respect of estate duty on agricultural lands of Acts amending this Act

“5A. (1) The amendments made to this Act by—

(i) the Finance Act, 1954,

17 of 1954.

(ii) the Taxation Laws (Extension to Jammu and Kashmir) Act, 1954, and

41 of 1954.

(iii) the Repealing and Amending Act, 1957,

36 of 1957.

shall apply, and shall be deemed to have applied, to estate duty in respect of agricultural lands situate in the territories comprised in the States, except those in the States of West Bengal and Jammu and Kashmir, but including those in the transferred territories, on and from the dates on which the amendments made by each of the amending Acts aforesaid respectively took effect:

Provided that where in respect of any part of the territories comprised in any of the said States the resolution of the Legislature concerned under clause (1) of article 252 of the Constitution was passed subsequently to the date on which the said amendments would otherwise have taken effect by virtue of the fore-

¹ Act 33 of 1958 came into force on the 1st July, 1960, vide Notifn. No. GSR 656, dated the 1st May, 1960, see Gazette of India, 1960, Pt. II, sec. 3 (i), p. 885.

30.5.1960
2 Section

going provision, the said amendments shall, in respect of estate duty on agricultural lands in that part of the said territories, be deemed to have taken effect only on the date on which this Act became applicable to estate duty in respect of agricultural lands.

33 of 1958.

(2) The amendments made to this Act by the Estate Duty (Amendment) Act, 1958, shall also apply to the levy of estate duty in respect of agricultural lands situate in the territories comprised in the States except those in the States of Orissa, West Bengal and Jammu and Kashmir.

(3) This Act shall cease to apply to the levy of estate duty in respect of agricultural lands situate in the State of Orissa and in the transferred territories, and, notwithstanding anything contained in sub-section (1), shall be deemed to have so ceased on and from the 1st day of April, 1959.

Explanation.—"Transferred territories" means the territories which as from the 1st day of November, 1956, were added to the State of West Bengal by virtue of sub-section (1) of section 3 of the Bihar and West Bengal (Transfer of Territories) Act, 1956."

40 of 1956.

33 of 1958.

3. Section 30 of the Estate Duty (Amendment) Act, 1958, shall be ~~omitted.~~ Omission
of sec-
tion 30.