

56 of 1974, s. 2 + sch. I

THE ESTATE DUTY (AMENDMENT) ACT, 1968

No. 22 OF 1968

[13th May, 1968]

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

BE it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:—

1. This Act may be called the Estate Duty (Amendment) Act, 1968. Short title.

2. After sub-section (2) of section 5A of the Estate Duty Act, 1953, the following sub-section shall be inserted, namely:— Amendment of section 5A.

“(2A) The amendments made to, or in relation to, this Act by—

- 54 of 1963. (i) the Central Boards of Revenue Act, 1963,
- 5 of 1964. (ii) the Finance Act, 1964,
- 11 of 1964. (iii) the Taxation Laws (Continuation and Validation of Recovery Proceedings) Act, 1964,
- 31 of 1964. (iv) the Direct Taxes (Amendment) Act, 1964,
- 10 of 1965. (v) the Finance Act, 1965,
- 15 of 1965. (vi) the Finance (No. 2) Act, 1965,
- 41 of 1965. (vii) the Taxation Laws (Amendment and Miscellaneous Provisions) Act, 1965, and
- 13 of 1966. (viii) the Finance Act, 1966,

shall apply, and shall be deemed to have applied, on and from the dates on which the amendments made by each of the Acts

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aforesaid respectively took effect, to estate duty in respect of agricultural lands situate in the territories comprised in—

(a) the States of Gujarat, Madras, Maharashtra and Rajasthan; and

(b) any other States which the Central Government may, by notification in the Official Gazette, specify in this behalf after resolutions have been passed by the Legislatures of those States adopting the said amendments under clause (1) of article 252 of the Constitution.”