

Rep. by Act.....38...of 1978, S. 2 + Sch. I

THE ESTATE DUTY (DISTRIBUTION) AMENDMENT ACT, 1974

No. 21 OF 1974

[21st May, 1974.]

An Act further to amend the Estate Duty (Distribution) Act, 1962.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Estate Duty (Distribution) Amendment Act, 1974. Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of April, 1974.

9 of 1962. 2. In the long title of the Estate Duty (Distribution) Act, 1962 (hereinafter referred to as the principal Act), for the figures, letters and words "31st day of October, 1968", the figures, letters and words "28th day of October, 1973" shall be substituted. Amendment of long title.

3. In section 3 of the principal Act,— Amendment of section 3.

(i) in sub-section (1),—

(a) for the figures, letters and words "1st day of April, 1969", the figures, letters and words "1st day of April, 1974" shall be substituted;

(b) for the words "three per cent.", the figures and words "25 per cent." shall be substituted;

(c) the proviso and the Table below it shall be omitted;

(ii) in sub-section (2), for clause (b) and the proviso occurring at the end of that clause, the following clause shall be substituted; namely:—

“(b) the balance shall be distributed among the States as follows:—

State	Percentage
Andhra Pradesh	8.04
Assam	2.70
Bihar	10.41
Gujarat	4.93
Haryana	1.86
Himachal Pradesh	0.64
Jammu and Kashmir	0.85
Karnataka	5.41
Kerala	3.94
Madhya Pradesh	7.70
Maharashtra	9.31
Manipur	0.20
Meghalaya	0.19
Nagaland	0.10
Orissa	4.05
Punjab	2.50
Rajasthan	4.76
Tamil Nadu	7.61
Tripura	0.29
Uttar Pradesh	16.32
West Bengal	8.19

Amend-
ment of
section 4.

4. In sub-section (2) of section 4 of the principal Act, for the words “or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following”, the words “or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid” shall be substituted.