

Rep. by Act 19..... of 1984, S. 2 & Sec. 5

THE ESTATE DUTY (DISTRIBUTION) AMENDMENT
ACT, 1984

No. 32 OF 1984

[23rd May, 1984.]

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

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

Short title
and com-
mencement.

1. (1) This Act may be called the Estate Duty (Distribution) Amendment Act, 1984.

(2) It shall be deemed to have come into force on the 1st day of April, 1984.

Amend-
ment of
long
title of
Act 9 of
1962.

2. In the long title of the Estate Duty (Distribution) Act, 1962 (hereinafter referred to as the principal Act), for the words, figures and letters "report dated the 28th day of October, 1978", the words, figures and letters "interim report dated the 14th day of November, 1983" shall be substituted.

Amend-
ment of
section 3.

3. In section 3 of the principal Act, in sub-section (1),—

(a) for the words, figures and letters "each of the financial years commencing on and after the 1st day of April, 1979", the words, figures and letters "the financial year commencing on the 1st day of April, 1984" shall be substituted;

(b) for the words "be distributed", the words "be distributed, provisionally," shall be substituted.