

THE ESTATE DUTY (AMENDMENT) ACT, 1984

No. 53 of 1984

[23rd August, 1984]

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

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

1. This Act may be called the Estate Duty (Amendment) Act, 1984. Short title.
2. In section 5A of the Estate Duty Act, 1953 (hereinafter referred to as the principal Act), after sub-section (2B), the following sub-section shall be inserted, namely:— Amendment of section 5A.

“(2C) The amendments made to this Act by sections 3 to 5 of the Estate Duty (Amendment) Act, 1984, shall apply to estate duty in respect of agricultural lands situate in the territories comprised in—

(a) the States of Assam, Bihar, Gujarat, Haryana, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Orissa and Tamil Nadu and all the Union territories, on the expiration of two months from the date on which the said Act received the assent of the President; and

(b) any other States in respect whereof resolutions have been passed by the Legislatures of those States adopting the proposals with respect to such amendments or the said amendments, as the case may be, under clause (1) of article 252 of the Constitution, on the expiration of four months from the date of such adoption.”.

3. After section 5A of the principal Act, the following section shall be inserted, namely:—

“5B. Notwithstanding anything contained in section 5, this Act shall cease to apply to the levy of estate duty in respect of agricultural land.”.

Insertion of new section 5B.

Act to cease to apply to estate duty in respect of agricultural land.

Amend-
ment of
section
34.

4. In section 34 of the principal Act,—

(a) in sub-section (1),—

(i) in clause (a), the word “and” shall be inserted at the end;

(ii) clause (b) shall be omitted;

(b) in the *Explanation* below sub-section (2), clause (ii) shall be omitted.

Amend-
ment of
section
85.

5. In section 85 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”