

THE ESTATE DUTY (AMENDMENT) ACT, 1985

No. 52 OF 1985

[2nd September, 1985.]

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

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

1. (1) This Act may be called the Estate Duty (Amendment) Act, 1985.

Short title and commencement.

(2) It shall be deemed to have come into force on the 16th day of March, 1985.

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

Insertion of new section 5C in Act 34 of 1953.

“5C. Notwithstanding anything contained in section 5, this Act shall cease to apply to the levy of estate duty in respect of any property (other than agricultural land) which passes on the death of any person on or after the 16th day of March, 1985.”

Discontinuance of levy of estate duty.