Finance Act, 1989

Section 26 - Application of the Income-tax Act to the State of Sikkim

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Notwithstanding anything contained in the notification of the Government of India in the Ministry of Home Affairs, No. SO 1028(E), dated the 7th November, 1988, and the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. SO 148(E), dated the 23rd February, 1989 in so far as it relates to the commencement of the Income-tax Act, 1961 (43 of 1961) in the State of Sikkim, the provisions of the Income-tax Act, 1961, shall come into force in the State of Sikkim with effect from the previous year relevant to the assessment year commencing on the 1st day of April, 1990, and any law corresponding to the Income-tax Act, 1961 which, immediately before such commencement, was in force in the State of Sikkim shall be deemed never to have ceased to have effect in relation to the previous year beginning with the 1st day of April, 1988 and ending with the 31st day of March, 1989, and shall continue to be in force for the purposes of the levy, assessment and collection of income-tax or for the purpose of imposing any penalty or for any other purpose whatsoever connected with, or incidental to, any of the purposes aforesaid, under such law.
