

Finance Act 2008

Section 93 - Applicability of Scheme

This Scheme shall not be applicable to a decision, an order of determination, a demand notice or, as the case may be, show cause notice,--

- (i) relating to a tax arrear which includes service tax, and such service tax amount is in excess of twenty-five thousand rupees; or
 - (ii) where such order or notice has been made or issued under section 73A of the Finance Act, 1994(32 of 1994.).
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