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Finance Act 2007

Chapter VII - Miscellaneous

In the Central Sales Tax Act, 1956, in section 14, for clause (iid), the following clause shall be substituted, namely:--

'(iid) Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines.

Explanation.--For the purposes of this clause, "scheduled airlines" means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service.'.

Section 143 - Amendment of First Schedule to Act 58 of 1957

In the Additional Duties of Excise (Goods of Special Importance) Act, 1957, the First Schedule shall be amended in the manner specified in the Sixth Schedule.

Section 144 - Amendment of section 94 of Act 18 of 2005

In Chapter VII of the Finance Act, 2005, in section 94, with effect from the 1st day of June, 2007, --

(a) in clause (5), the words "and includes an office or establishment of the Central Government or the Government of a State" shall be omitted;

(b) in clause (8),--

(i) in sub-clause (a), in item (i), for the words "twenty-five thousand rupees", the words "fifty thousand rupees" shall be substituted;

(ii) in sub-clause (b), in item (i), for the words "twenty-five thousand rupees", the words "fifty thousand rupees" shall be substituted.

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