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**Finance Act 2007**

**Section 142 - Amendment of Section 14 of Act 74 of 1956**

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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.'

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