

**Finance Act, 1993**

**Section 37 - Insertion of the Eighth Schedule**

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After the Seventh Schedule to the Income-tax Act, the following Schedule shall be inserted with effect from the 1st day of April, 1994, namely :-

The Eighth Schedule

[See section 80-IA(2)(iv)(b)]

**LIST OF INDUSTRIALLY BACKWARD STATES AND UNION TERRITORIES**

- (1) Arunachal Pradesh
- (2) Assam
- (3) Goa
- (4) Himachal Pradesh
- (5) Jammu and Kashmir
- (6) Manipur
- (7) Meghalaya
- (8) Mizoram
- (9) Nagaland
- (10) Sikkim
- (11) Tripura
- (12) Andaman and Nicobar Islands
- (13) Dadra and Nagar Haveli
- (14) Daman and Diu
- (15) Lakshadweep
- (16) Pondicherry."