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Railways Act, 1989

Section 185 - Taxation on Railways for Advertisement

(1) Notwithstanding anything to the contrary contained in any other law, a railway administration shall not be liable to pay any tax to any local authority in respect of any advertisement made on any part of the railway unless the Central Government, by notification, declares the railway administration to be liable to pay the tax specified in such notification.

(2) The Central Government may at any time revoke or vary a notification issued under sub-section (1).
