

Finance Act 1976

Section 24 - Amendment of Eighth Schedule

In the Eighth Schedule to the Income-tax Act, -

(a) against Bihar in column (1), for the existing areas specified in column (2), the following shall be substituted, namely :-

"The districts of Aurangabad, Begusarai, Bhagalpur, Bhojpur, Darbhanga, East Champaran, Gaya, Madhubani, Monghyr, Muzaffarpur, Nalanda, Nawadah, Palamau, Purnea, Saharsa, Samastipur, Santal Parganas, Saran, Sitamarhi, Siwan, Vaishali and West Champaran.";

(b) against Punjab in column (1), for the existing areas specified in column (2), the following shall be substituted, namely :-

"The district of Bhatinda; so much of the district of Faridkot as formed part of the district of Bhatinda on the 31st day of July, 1972; the districts of Ferozepur, Gurdaspur, Hoshiarpur and Sangrur.";

(c) after Rajasthan in column (1) and the entries relating thereto, the following shall be inserted, namely :-

"Sikkim The whole of the State.";

(d) against Uttar Pradesh in column (1), for the existing areas specified in column (2), the following shall be substituted, namely :-

"The districts of Almora, Azamgarh, Baharaich, Ballia, Banda, Bara, Banki, Basti, Budaun, Bulandshahr, Chamoli, Deoria; Etah, Etawah, Faizabad, Farrukhabad, Fatehpur, Garhwal Ghazipur, Gonda, Hamirpur, Hardoi, Jalaun, Jaunpur, Jhansi, Mainpuri, Mathura, Moradabad, Pilibhit, Pithoragarh, Pratapgarh, Rae Bareilly, Rampur, Shahjahanpur, Sitapur, Sultanpur, Tehri-Garhwal, Unnao and Uttarkashi.";

(e) for the Explanation, the following Explanation shall be substituted, namely :-

Explanation : Save as otherwise expressly provided, reference to any district in this Schedule shall be construed, -

(i) in the case of the districts of Aurangabad, Begusarai, Bhojpur, Gaya, Monghyr, Nalanda and Nawadah in the State of Bihar; the district of Ferozepur in the State of Punjab; and the district of Rampur in the State of Uttar Pradesh, as a reference to the areas comprised in the district concerned on the 15th day

of March, 1976, being the date of introduction of the Finance Bill, 1976, in the House of the People; and

(ii) in the case of any other district, as a reference to the areas comprised in that district on the 3rd day of September, 1973, being the date of introduction of the Direct Taxes (Amendment) Bill, 1973, in the House of the People."