

Finance Act 1976

Section 25 - Amendment of Ninth Schedule

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

(a) for item 4, the following item shall be substituted, namely :-

"4. Steel castings and forgings and alloy, malleable and S.G. iron castings.";

(b) after item 24 and before the Explanation, the following items shall be inserted, namely :-

"25. Carbon and graphite products.

26. Inorganic heavy chemicals (other than soda ash and caustic soda mentioned in items 12 and 13 respectively).

27. Organic heavy chemicals.

28. Synthetic rubber and rubber chemicals (including carbon black).

29. Industrial explosives.

30. Basic drugs.

31. Industrial sewing machines.

32. Finished leather and leather goods (including footwear made wholly or mainly of leather).".