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Finance Act, 2001

Section 139 - AMENDMENT OF SECTION 14 OF ACT 74 OF 1956. -In theCentral Sales Tax Act, 1956, in Section 14

a) after clause (ii-c), the following clause shall be inserted, namely:- '(ii-d) Aviation Turbine Fuel sold to a Turbo-Prop Aircraft. Explanation.-For the purposes of this clause, "Turbo-Prop Aircraft" means an aircraft deriving thrust, mainly from propeller, which may be driven by either turbine engine or piston engine;'; (b) in clause (iv), in sub-clause (i), for the words "pig iron and", the words "pig iron, sponge iron and" shall be substituted.

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