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Finance (No. 2) Act, 2004

Section 64 - Amendment of Thirteenth Schedule

In the Thirteenth Schedule to the Income-tax Act, with effect from the 1st day of April, 2005,--

(a) for the brackets, words, figures and letters "[See section 80-IC(2)]", the brackets, words, figures and letters "[See sections 80-IB(4) and 80-IC(2)]" shall be substituted;

(b) after Part B, the following Part shall be inserted, namely:--

"PART C

FOR THE STATE OF JAMMU AND KASHMIR

S.No.	Article or thing
1.	Cigarettes/cigars of tobacco, manufactured tobacco and substitutes
2.	Distilled/brewed alcoholic drinks
3.	Aerated branded beverages and their concentrates".
