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Research and Development Cess Act, 1986

Section 1 - Short Title, Extent and Commencement

- (1) This Act may be called the Research and Development Cess Act, 1986.
- (2) It extends to the whole of India except the State of Jammu and Kashmir.
- (3) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

1. Came into force on 1-12-1987 vide S.O. 879(E), dated 5th October, 1987 published in the Gazette of India, 1987, Extra., Pt. II Section.3 (ii), dated 5th October, 1987.
