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Finance Act 1975

Section 22 - Amendment of Ninth Schedule

In the Income-tax Act, in the Ninth Schedule [as directed to be inserted by section 16 of the Direct Taxes (Amendment) Act, 1974] after item 23, the following item and Explanation shall be inserted, with effect from the 1st day of April, 1976, namely :-

"24. Pesticides.

Explanation : The article specified in item 24 does not include any formulation of pesticides unless the formulation is prepared by the manufacturer or producer of the basis pesticidal chemicals from which such formulation has been prepared."
