

## CHAPTER VII

## MISCELLANEOUS

- Amendment of section 14 of Act 74 of 1956. **132.** In the Central Sales Tax Act, 1956, in section 14, for clause *(iia)*, the following clause shall be substituted, namely:— 35
- (iia)* Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines.
- Explanation.*—For the purposes of this clause, “scheduled airlines” means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service.’
- Amendment of First Schedule to Act 58 of 1957. **133.** In the Additional Duties of Excise (Goods of Special Importance) Act, 1957, the First Schedule shall be amended in the manner specified in the Sixth Schedule. 40
- Amendment of section 94 of Act, 18 of 2005. **134.** In Chapter VII of the Finance Act, 2005, in section 94, with effect from the 1st day of June, 2007,—
- (a) in clause (5), the words “and includes an office or establishment of the Central Government or the Government of a State” shall be omitted; 45
- (b) in clause (8),—
- (i)* in sub-clause (a), in item *(i)*, for the words “twenty-five thousand rupees”, the words “fifty thousand rupees” shall be substituted;
- (ii)* in sub-clause (b), in item *(i)*, for the words “twenty-five thousand rupees”, the words “fifty thousand rupees” shall be substituted. 50

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**Declaration under the Provisional Collection of Taxes Act, 1931**

It is hereby declared that it is expedient in the public interest that the provisions of clauses 105 *(ii)*, 123 *(i)*, 124 and 126 read with clauses 128 and 129 (excluding Secondary and Higher Education Cess on taxable services) of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931. 55

16 of 1931.