

Appendex 'D'

(Refers to para 10)

THE GAZETTE OF INDIA

SERIAL NO 46 DATED 12 NOV 83

CENTRAL BOARD OF DIRECT TAXES

New Delhi, the 31st October 1983

ESTATE DUTY

G.S.R. 841 - Whereas the Central Government is of opinion that circumstances are such that some relief in addition to the reliefs provided in sub-section (1) of Section 33 of the Estate Duty Act, 1953 (34 of 1953) should be given in respect of the following class of property belonging to the deceased which passes on his death and in respect of which estate duty is liable to be levied and collected under the said Act, namely, the money payable under the 'Army Group Insurance Scheme or the Navy Group Insurance Scheme or the Air Force Group Insurance Scheme, as the case may be, in existence on the date of publication of this Notification in the Official Gazette. Now, therefore, in exercise of the powers conferred by sub-section (2) of the Section 33 of the Estate Duty Act, 1953 (34 of 1953), the Central Government hereby directs that no estate duty shall be payable in respect of the aforesaid class of property.

(F. No.296/7/83-ED)

ARVIND PINTO, Under Secy.

CTC



(S Venkatachary)  
Wg Cdr  
Secretary, AFGIS