

प्रश्नोत्तर से संबंधित परिशिष्ट

परिशिष्ट 'तेईस'

[28/3/2018]

प्रश्न सं. [क. 6011]

"परिशिष्ट"

विद्या कृष्ण ताराकित प्रश्न क्रमांक 6011

प्रश्नकर्ता - माननीय विद्यार्थक श्री बाला वरचन ।

प्रश्नोत्तर (एक) के अन्तर्गत वर्तित "परिशिष्ट"

रजिस्ट्री सं० डी० एल०—(एन)04/0007/2003—15

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EXTRAORDINARY

भाग II—खण्ड 1

PART II—Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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नई दिल्ली, बृहस्पतिवार, मई 14, 2015/वैशाख 24, 1937 (शक)

No. 24]

NEW DELHI, THURSDAY, MAY 14, 2015/VAISAKHA 24, 1937 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 14th May, 2015/Vaisakha 24, 1937 (Saka)

The following Act of Parliament received the assent of the President on the 14th May, 2015, and is hereby published for general information:—

THE FINANCE ACT, 2015

No. 20 OF 2015

[14th May, 2015.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2015-2016.

BE it enacted by Parliament in the Sixty-sixth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 2015.

Short title and commencement.

(2) Save as otherwise provided in this Act, sections 2 to 81 shall be deemed to have come into force on the 1st day of April, 2015.

CHAPTER II

RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2015, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for purposes of the Union, calculated in each case in the manner provided therein.

Income-tax.

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the case may be, where such banking company or the co-operative society or the public company has adopted core banking solutions:"

(b) in clause (v), for the words "paid by a co-operative society to a member thereof or", the words and brackets "paid by a co-operative society (other than a co-operative bank) to a member thereof or to such income credited or paid by a co-operative society" shall be substituted;

(c) after clause (v), the following *Explanation* shall be inserted, namely:—

Explanation.—For the purposes of this clause, "co-operative bank" shall have the same meaning as assigned to it in Part V of the Banking Regulation Act, 1949;"

10 of 1949.

(d) for clause (ix), the following clauses shall be substituted, namely:—

"(ix) to such income credited by way of interest on the compensation amount awarded by the Motor Accidents Claims Tribunal;

(ixa) to such income paid by way of interest on the compensation amount awarded by the Motor Accidents Claims Tribunal where the amount of such income or, as the case may be, the aggregate of the amounts of such income paid during the financial year does not exceed fifty thousand rupees;"

(e) in *Explanation 1* below clause (xi), for the word "excluding", the word "including" shall be substituted.

Amendment
of section
194C.

44. In section 194C of the Income-tax Act, in sub-section (6), with effect from the 1st day of June, 2015, for the words "on furnishing of", the words "where such contractor owns ten or less goods carriages at any time during the previous year and furnishes a declaration to that effect along with" shall be substituted.

Amendment
of section
194-I.

45. In section 194-I of the Income-tax Act, with effect from the 1st day of June, 2015, after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that no deduction shall be made under this section where the income by way of rent is credited or paid to a business trust, being a real estate investment trust, in respect of any real estate asset, referred to in clause (23FCA) of section 10, owned directly by such business trust."

Amendment
of section
194LBA.

46. In section 194LBA of the Income-tax Act, with effect from the 1st day of June, 2015,—

(a) in sub-section (1), after the words, brackets, figures and letters "in clause (23FC)", the words, brackets, figures and letters "or clause (23FCA)" shall be inserted;

(b) in sub-section (2), for the words "being a non-resident, not being a company", the words and brackets "being a non-resident (not being a company)" shall be substituted;

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) Where any distributed income referred to in section 115UA, being of the nature referred to in clause (23FCA) of section 10, is payable by a business trust to its unit holder, being a non-resident (not being a company), or a foreign company, the person responsible for making the payment shall at the time of credit of such payment to the account of the payee or at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rates in force."

Insertion of
new section
194LBB.

Income in
respect of
units of
investment
fund.

47. After section 194LBA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2015, namely:—

194LBB. Where any income, other than that proportion of income which is of the same nature as income referred to in clause (23FBB) of section 10, is payable to a unit holder in respect of units of an investment fund specified in clause (a) of the

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