

Income Tax (Industrial Building or Structure) Rules

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INCOME TAX (INDUSTRIAL BUILDING OR STRUCTURE) RULES

R 5

G.N. No. S 406/1991

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[20th September 1991]

Citation

1. These Rules may be cited as the Income Tax (Industrial Building or Structure) Rules and shall have effect for the year of assessment 1988 and subsequent years of assessment.

Building or structure for prescribed purposes

2. The purposes for which a building or structure is in use as specified in the Schedule are prescribed for the purposes of section 18(1)(l) of the Act.