

Section - 18B, Gift-Tax Act, 1958

CHAPTER IVA

CHARGE OF ADDITIONAL GIFT-TAX IN CERTAIN CASES

Additional gift-tax.

18B. *[Omitted by the Direct Tax Laws (Amendment) Act, 1989, w.e.f. 1-4-1989. Section 18B was inserted by the Direct Tax Laws (Amendment) Act, 1987, with effect from the same date.]*