

## Section - 6A, Gift-Tax Act, 1958

**Aggregation of gifts made during a certain period.**

**6A.** [ *Omitted by the Finance Act, 1986, w.e.f. 1-4-1987. Section 6A was inserted by the Taxation Laws (Amendment) Act, 1975, w.e.f. 1-4-1976. Original section was introduced by the Finance Act, 1964, w.e.f. 1-4-1964 and was later omitted by the Finance Act, 1966, w.e.f. 1-4-1966.*]