NOTIFICATION NO. S.O.148 (E), (F. No. 133/10/88-TPL) DATED 23-2-1989

In pursuance of paragraph (2) of the notification of the Government of India in the Ministry of Home Affairs No. S.O. 1028(E), dated 7th November, 1988, the Central Government hereby appoints,--

(*a*) the 1st day of April, 1989, as the date on which the Income-tax Act, 1961, shall come into force in the State of Sikkim in relation to the previous year relevant to the assessment year commencing on the 1st day of April, 1989 ;

(*b*) the 1st day of April, 1990, as the date on which the Wealth-tax Act, 1957, shall come into force in the State of Sikkim in respect of the net wealth of an assessee, residing in the State of Sikkim, on the valuation date being 31st March, 1990.

(*c*) the 1st day of April,1990, as the date on which the Gift-tax Act, 1958, shall come into force in the State of Sikkim in respect of the gifts made by a person, residing in the State of Sikkim, on or after the 1st day of April, 1989.