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NOTIFICATION

No. H. 12017/55/2012-LJD, the 8th February, 2013. The following Central Act is hereby re-published for general information.

The Finance Act, 2012 (Act No. 23 of 2012)

Zahmingthanga Ralte,
Deputy Secretary to the Govt. of Mizoram.

THE FINANCE ACT, 2012

AN ACT

to give effect to the financial proposals of the Central Government for the financial year 2012-2013.

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

CHAPTER I PRELIMINARY

- (1) This Act may be called the Finance Act, 2012.
- Save as otherwise provided in this Act, sections 2 to 118 shall be deemed to have come into force on the 1st day of April, 2012.

Short title
and
commence-
ment

CHAPTER II RATES OF INCOME-TAX

- (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2012, 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