



# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW AND JUSTICE (Legislative Department)

*New Delhi, the 29th March, 2018/Chaitra 8, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 29th March, 2018, and is hereby published for general information:—

### THE FINANCE ACT, 2018

No. 13 OF 2018

[28th March, 2018.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2018-2019.

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

#### CHAPTER I

##### PRELIMINARY

- (1) This Act may be called the Finance Act, 2018.
- (2) Save as otherwise provided in this Act, sections 2 to 55 shall come into force on the 1st day of April, 2018.

Short title  
and  
commencement.

#### 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, 2018, income-tax shall be charged at the rates specified

Income-tax.

(ii) in clause (b), after the words “Deputy Commissioner”, the words “or Assistant Director or Deputy Director” shall be inserted;

Amendment  
of section 55.

(b) in section 55,—

(i) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Prosecution to be at instance of Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General or Principal Commissioner or Commissioner.”;

(ii) in sub-section (2), after the words “the Chief Commissioner”, the words “or the Principal Director General or the Director General” shall be inserted.

#### PART XIX

##### AMENDMENT TO THE FINANCE ACT, 2016

Amendment  
of Act 28 of  
2016.

220. In the Finance Act, 2016, in section 236, in the opening paragraph, for the words, figures and letters “the 26th September, 2010”, the words, figures and letters “the 5th August, 1976” shall be substituted.

#### PART XX

##### AMENDMENT TO THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

Amendment  
of section 2  
of Act 12 of  
2017.

221. In the Central Goods and Services Tax Act, 2017, in section 2, in clause (16), for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted.