

Rules	Sub-rule	Clause	THE FIFTH SCHEDULE (See section 100) NEW / inserted Omitted or deleted Substituted Gazette Finance Act, 2023
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PART II			RULES FOR THE COMPUTATION OF THE PROFITS AND GAINS FROM THE EXPLORATION AND EXTRACTION OF MINERAL DEPOSITS (OTHER THAN PETROLEUM)
			Exploration and Extraction of Mineral Deposits a Separate Business
	4AC		The provisions of section 99D shall apply to the taxpayers under this Schedule.";