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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
( DEPARTMENT OF REVENUE )

NEW DELHI: DATED, the 14<sup>th</sup> December, 1986.

NOTIFICATION  
(INCOME-TAX)

No. 7056 (F.No.178/171/86-IT(A1)): In exercise of the powers conferred by sub-section (11) of Section 80-HH of the Income-tax Act, 1961 (43 of 1961), the Central Government, having regard to the stage of development of different areas, hereby specifies the areas, shown in Column 3 of the Schedule hereto annexed falling in the States or Union Territories, as the case may be, shown in the corresponding entry in Column 2 thereof for the purposes of the said sub-section.

This notification shall have effect from the 1st day of April, 1983.

( K.K. TRIPATHI )

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

To

The Manager,  
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( Mrs.V. RAMAKRISHNAN )  
SECTION OFFICER.

SCHEDULE

(List of Backward Areas)

S.No.	Name of the State/ Union Territory	Backward Areas
(1)	(2)	3
	Andhra Pradesh	The districts of Anantapur, Chittoor, Cuddapah, (excluding Kamalapuram Block), Karimnagar (excluding Pedapalli Block), Khammam (excluding Kothagudem Block and Bergampadu Block) Kurnool (excluding Kurnool Block) Mahbubnagar, Medak (excluding Patancheru Block), Nalgonda (excluding Miryalaguda Block), Nellore, Nizamabad, Ongole, Srikakulam, Warangal (excluding Eturnagaram Block).
2.	Assam	The whole of the State.
3.	Bihar	The districts of Bhagalpur, Champaran, Darbhanga, Muzaffarpur, Palamau, Purnea, Saharsa (including newly created Madhepura district), Santhal Parganas, Saran, Nalanda, Aurangabad, Nawadah, Gaya, Bhojpur, Begusarai (excluding Barauni Block), Monghyr, Khagaria.
4.	Gujarat	The districts of Amreli (excluding Jafarbad Taluka), Banaskanta, Bhavnagar (excluding Bhavnagar urban Agglomeration), Bharuch (excluding Bharuch Taluka & Ankleshwar Taluka) Junagadh (excluding Rananav Taluka), Kutch (excluding Anjar Taluka - excluding Kandla Free Trade Zone), Mehsana (excluding Kalol Taluka), Panchmahals, Sabarkantha, Surendernagar, Dangs.
5.	Haryana	The districts of Bhiwani, Hissar Hind, Mehindargarh (excluding Rewari Block).

Contd ...p/2.

(1)	(2)	(3)
6.	Himachal Pradesh	The <del>districts</del> <sup>whole</sup> of the State.
7.	Jammu and Kashmir	The whole of the State.
8.	Kerala	The districts of Alleppey, Cannanore, Malapuram, Trichur, Trivandrum, Idukki, Wynad.
9.	Karnataka	The districts of Belgaum, Bidar, Bijapur, Dharwad (excluding Ranabennur Taluk), Gulbarga (excluding Chitapur Taluk, Sedam Taluk and Belgaum Taluk), Hasan, Mysore (excluding Mysore Taluk), North Kanara (excluding Karwar Taluk), South Kanara (excluding Mangalore Taluk), Raichur (excluding Koppal Taluk), Tumkur (excluding Turuvekera Taluk & Tumkur Taluk).
10.	Madhya Pradesh	The districts of Balaghat, Bastar, Betul, Bilaspur (excluding Akaltara Block and Kerba Block), Bhind, Chhatarpur, Chhindwara, Damoh, Datia, Dhar, Dewas (excluding Dewas Block), Guna, Hoshangabad, Jabua, Kargone, Mandla, Mandasaur, Morena, Narsinghpur, Panna, Raigarh, Raipur, Rajnandgaon, Rajgarh, Raisen, Ratlam, Rewa, Sagar, Seoni, Shajapur, Shivpuri, Sidhi, Surguja, Tikamgarh, Vidisha, New Sehore.
11.	Maharashtra	The districts of Aurangabad (excluding Aurangabad Taluka), Bhandara (excluding Bhandara Taluka), Bhir, Buldhana, Chandrapur (excluding Chandrapur Taluk and Rajura Taluk), Raigad (Kulaba (excluding Panvel Taluka, Alibag Taluka, Khalapur Taluka, Raha Taluka & Uran Taluka), Dhulia, Jalgaon, Nanded, Osmanabad, Parbhani, Ratnagiri, Yestmal.
12.	Manipur	The whole of the State.

(1)	(2)	(3)
13.	Meghalaya	The whole of the State.
14.	Nagaland	The whole of the State.
15.	Orissa	The districts of Balasore, Bolangir, Dhenkanal (excluding Talcher Block), Kalahandi, Keonjhar, Koraput, Mayurbhanj, Budh Khondmals (excluding Phulbani)
16.	Punjab	The districts of Bhatinda (excluding Bhatinda Urban Agglomeration extension of township), Ferozepur, Gurdaspur, Hoshiarpur (excluding Hoshiarpur-II Block and Balachaur Block), Sangrur (excluding Ahmedgarh Block).
17.	Rajasthan	The districts of Alwar (excluding Ramgarh Block), Banswara, Barmer, Bhilwara, Churu, Dungarpur, Jaisalmer, Jalore, Jhunjhunu (excluding Khetri Block) Jhalawar, Jodhpur (excluding Jodhpur Urban Agglomeration), Nagaur, Sikar, Sirohi, Tonk, Udaipur (excluding Girwa Block and Rajas-mand Block).
18.	Sikkim	The whole of the State.
19.	Tamilnadu	The districts of Dharmapuri (excluding Hosur Block), Kanyakumari, Madurai, North Arcot (excluding Katpadi Block, Madhanur Block & Wallajah Block), Ramanathapuram, South Arcot (excluding Cuddalore Block), Thanjavur, Tiruchirapalli (excluding Karur Block, Ariyalur Block and Thiruvembur Block), Pudukkottai.
20.	Tripura	The whole of the State.
21.	Uttar Pradesh	The districts of Almere, Azamgarh, Badaun, Bahraich, Ballia, Banda, Barabanki, Basti, Bulandshahr (excluding Diba Block, Bulandshahr Block, Sikandrabad Block and Biraah Block (Ghaziabad), Chameli,

(1)	(2)	(3)
		Deoria, Dehradun, Etah, Etawah, Faizabad, Farrukhabad, Fatehpur, Pauri Garhwal, Ghazipur, Gonda, Hamirpur, Hardei, Jalaun, Jaunpur, Jhansi, Kanpur Dehat, Mainpuri, Mathura(excluding Farah Block), Meradabad, Pilibhit, Pithoragarh, Pratapgarh, Rai-Bareilly(excluding Rai Block), Rampur, Shahajahanpur, Sitapur, Sultanpur, Tehri Garhwal, Unnao, Uttar Kashi, Nainital.
22.	West Bengal	The districts of A Bankura, Birbhum, Burdwan(excluding Durgapur-Faridpur Block, Hirapur Block and Salanpur Block), Cooch Behar, Darjeeling, Hooghly(excluding Serampore-Uttarpara Block, Chinsurah-Mogra Block and Chandannagar-Bhadreswarisingur Block), Jalpaiguri, Malda, Midnapur (excluding Sutehata-I Block), Murshidabad, Nadia(excluding Chakda Block), Purulia, West Dinajpur.
	Andaman & Nicobar	The whole of the Union Territory.
24.	Arunachal Pradesh	The whole of the Union Territory.
25.	Dadra & Nagar Haveli	The whole of the Union Territory.
26.	Goa, Daman & Diu	The whole of the Union Territory.
27.	Lakshadweep	The whole of the Union Territory.
28.	Mizoram	The whole of the Union Territory.
29.	Pondicherry.	The whole of the Union Territory.