

Source: sooperkanoon.com/act/454576

Finance (No.2) Act, 2004

Section 98 - Charge of securities transaction tax: Section On and from the commencement of this Chapter, there shall be charged a

2) of the Table below, at the rate specified in the corresponding entry in column (3) of the said table, on the value of such transaction and such tax, shall be payable by the purchaser or the seller, specified in the corresponding entry in column (4) of the said Table: