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**Finance Act, 1992**

**Section 1 - SHORT TITLE AND COMMENCEMENT**

FINANCE ACT, 1992 FINANCE ACT, 1992 18 of 1992 [31st May, 1992] An Act to give effect to the financial proposals of the Central Government for the financial year 1992-93. Be it enacted by Parliament in the Forty-third Year of the Republic of India as follows :--- 1) This Act may be called The Finance Act, 1992. (2) Save as otherwise provided in this Act Sections 2-to108,116and117[except sections61.109. subsection (1) of section 110andsections 112and113shall be deemed to have come into force on the 1st day of April, 1992.