

Source: sooperkanoon.com/act/455555

Finance Act, 2005

Section 93 - Extent, commencement and application

1) This chapter extends to the whole of India except the State of Jammu and Kashmir. (2) It shall come into force on the 1st day of June, 2005. (3) It shall apply to taxable banking transactions entered into on or after the commencement of this chapter.