

Source: sooperkanoon.com/act/18886

Finance (No. 2) Act, 2004

Section 113A - Chapter Vii Not to Apply in Certain Cases

1[Notwithstanding anything contained in this Chapter, the provisions of this Chapter shall not apply to taxable securities transactions entered into by any person for, or on behalf of, the New Pension System Trust referred to in clause (44) of section 10 of the Income-tax Act, 1961 (43 of 1961).]

1. Inserted by the Finance (No. 2) Act, 2009 w.e.f. 1st October, 2009.