

**Income Tax Act 1961 s 158BI - Chapter not to apply  
after certain date**

**The provisions of this Chapter shall not apply where a search was initiated under section 132, or books of account, other documents or any assets were requisitioned under section 132A, before the 1st day of September, 2024, and proceedings in relation to such search or requisition, as the case may be, shall be governed by the other provisions of this Act.**