

**FIFTH EDITION**



*Essentials of*  
**Banking Theory  
Law & Practice**  
**S Gurusamy**





Essentials of  
**Banking Theory  
Law and Practice**  
**Fifth Edition**



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**Dr. S GURUSAMY**

Former Professor and Head  
Department of Commerce  
University of Madras  
Chennai



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### **Essentials of Banking Theory Law and Practice, 5e**

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*Dedicated  
To  
My Sisters*





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