

Overview of Income Tax Act 2025



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HISTORY OF INCOME TAX IN INDIA

- References in Manusmriti & Arthashastra, where taxes were levied on traders, artisans, and farmers. - Traders and artisans paid 20% of their income, while farmers paid a % of their production, depending on circumstances.
- **1860** - Modern income tax began in 1860 (**21st July 1860**), when British government introduced Income Tax Act to recover losses from the 1857 revolt. Income Tax Day celebrated till date on 21st July every year
- There were 4 heads of income on which tax was levied:
 - *Income from landed property;*
 - *Salary and Pension income;*
 - *Income from securities; and*
 - *Income from profession and trade.*

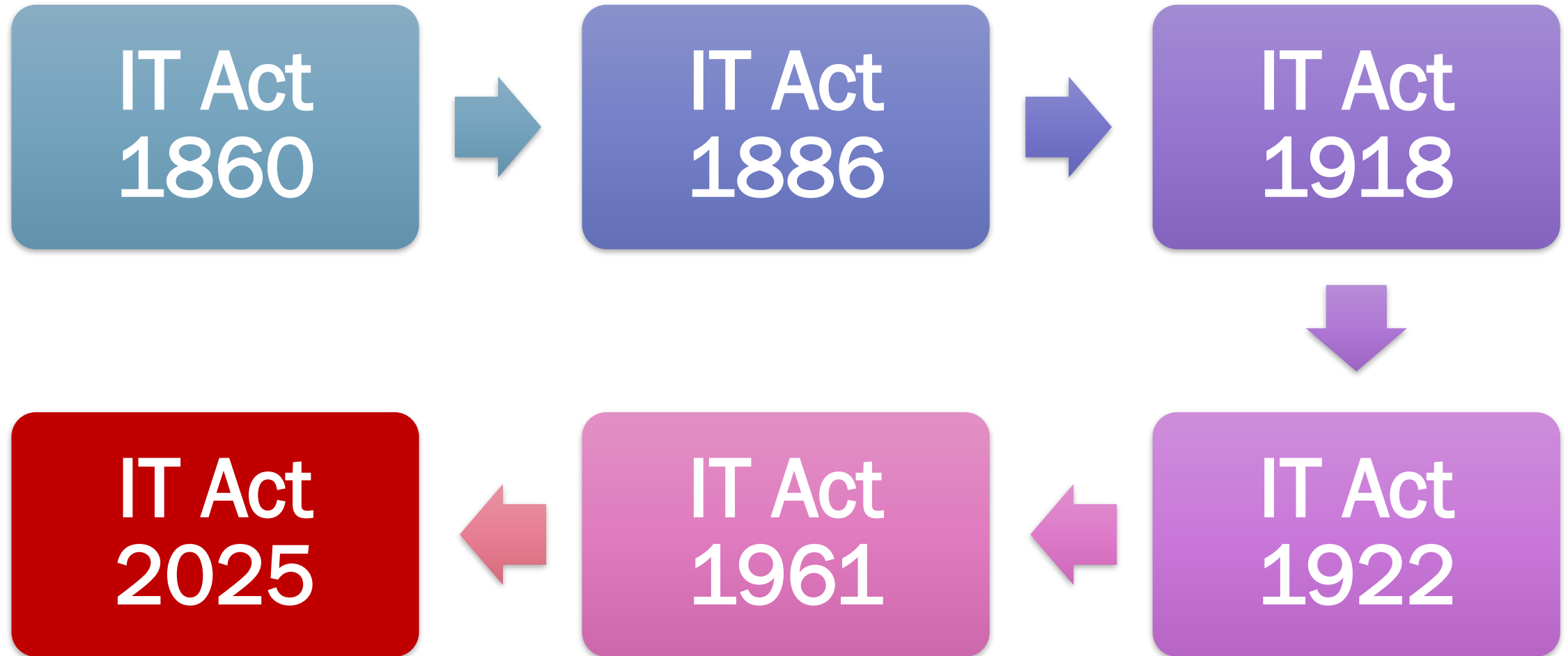
HISTORY OF INCOME TAX IN INDIA

- **1886** – New IT Act, 1886 - Income was classified into 4 income sections/heads
 - a. *Income from salary/pension/ gratuities;*
 - b. *Interest income from the securities of the Indian Government;*
 - c. *Income from profits of companies; and*
 - d. *Other sources of Income.*
- Super tax introduced in 1917 for levying income-tax on individuals with more income or those earning more profits from various sources.
- **1918** - 1886 Act replaced by 1918 Act.
- Excess profit tax was introduced in the year 1919 to levy taxes on those earning additional profits from their business or trade
- **1922** – IT Act 1922 replaced the 1918 Act and became more comprehensive Income-tax Law covering greater base of tax payers.

HISTORY OF INCOME TAX IN INDIA

- Between 1939 and 1956, the Act had undergone 29 amendments
- **1961** - The 1961 Act replaced 1922 Act. Initially it had 6 heads of income:
 - *Salary;*
 - *Interest on securities;*
 - *Income from House Property;*
 - *Income from Business or Profession;*
 - *Capital Gains; and*
 - *Income from other Sources*
- Major reforms occurred in 1974, 1985 & 1997, reducing tax rates & simplifying slabs
- In 2010, earnings up to INR 1.6 lakhs were exempted.
- By 2017, exemption limit was raised to INR 2.5 lakhs.
- In 2020, new tax regime introduced.
- **2025** - Replacing 1961 Act

HISTORY OF INCOME TAX IN INDIA



COMPARISON

	1961 Act	2025 Act
Chapters	47	23
Sections	819 (298)	536
Tables	18	57
Formulae	6	46
Word Count	5.12 lacs	2.60 lacs
Pages	823	622
Schedules	14	16

COMPARISON – WORD COUNT

	1961 Act	2025 Act
Exemptions	30000	13500
TDS / TCS	27453	14606
NPOs	12800	7600

KEY FOCUS & RESULT

Key Focus

Simplified language

Continuity while
enhancing usability

Removal of Obsolete
provisions

Structurally, tables,
formulae

Result

1200 provisos, 900
explanations
Removed

150 clauses in S. 10
now part of schedules
in tables

All numeric sections
removed



Tax year



**Assessment
Year**

CHAPTERS

Chapter	Heading	Sub Heading	Sections
1	Preliminary		1-3
2	Basis of Charge		4-10
3	Incomes Which Do Not Form Part Of Total Income	A.—Incomes not to be included in total income B.—Incomes not to be included in total income of political parties and electoral trusts	A - 11 Sch. (II to VII) B - 12 Sch (VIII)

CHAPTERS

Chapter	Heading	Sub Heading	Sections
4	Computation of Total Income	A.—Heads of income	13-14
		B.—Salaries	15-19
		C.—Income from house property	20-25
		D.—Profits and gains of business or profession	26-66
		E.—Capital gains	67-91
		F.—Income from other sources	92-95

CHAPTERS

Chapter	Heading	Sub Heading	Sections
5	Income of Other Persons, Included in Total Income of Assessee		96-100
6	Aggregation Of Income		101-107
7	Set Off, or Carry Forward and Set Off of Losses		108-121

CHAPTERS

Chapter	Heading	Sub Heading	Sections
8	Deductions to be made in Computing Total Income	A.—General	122
		B.—Deductions in respect of certain payments	123-137
		C.—Deductions in respect of certain incomes	138-152
		D.—Deductions in respect of other incomes	153
		E.—Other deductions	154

CHAPTERS

Chapter	Heading	Sub Heading	Sections
9	Rebates and Reliefs	A.—Rebates and reliefs	155-158
		B.—Double taxation relief	159-160
10	Special provisions relating to avoidance of Tax		161-177
11	General Anti-avoidance Rule		178-184
12	Mode Of Payment in Certain Cases, etc.		185-189

CHAPTERS

Chapter	Heading	Sub Heading	Sections
13	Determination of Tax in Special Cases	A.—Determination of tax in certain special cases	190-195
		B.—Special provisions relating to tax on capital gains	196-198
		C.—New tax regime	199-205
		D—Special provisions relating to MAT & AMT	206
		E.—Special provisions relating to non-residents & foreign company	207-220
		F.—Special provisions relating to pass-through entities	221-224
		G.—Special provisions relating to income of shipping companies	225-235

CHAPTERS

Chapter	Heading	Sub Heading	Sections
14	Tax Administration	A.—Authorities, jurisdiction and functions	236-245
		B.—Powers	246-261
15	Return of Income	A.—Allotment of permanent account number	262
		B.—Filing of return of income and processing	263-267

CHAPTERS

Chapter	Heading	Sub Heading	Sections
16	Procedure for Assessment	A.—Procedure for assessment	268-291
		B.—Special procedure for assessment of search cases	292-301
17	Special provisions relating to certain persons	A.—Association of persons, firm, Hindu undivided family, etc.	302-331
		B.—Special Provisions for Registered non-profit organization	332-355

CHAPTERS

Chapter	Heading	Sub Heading	Sections
18	Appeals, Revision and Alternate Dispute Resolutions	A.—Appeals	356-374
		B.—Special provisions for avoiding repetitive appeals	375-376
		C.—Revision by the principal commissioner or commissioner.	377-378
		D—Alternate dispute resolutions	379-389

CHAPTERS

Chapter	Heading	Sub Heading	Sections
19	Collection and recovery of tax	A.—General	390-391
		B.—Deduction and collection at source	392-402
		C.—Advance payment of tax	403-410
		D—Collection and recovery	411-422
		E.—Interest chargeable in certain cases	423-430
20	Refunds		431-438

CHAPTERS

Chapter	Heading	Sub Heading	Sections
21	Penalties		439-472
22	Offences and prosecution		473-498
23	Miscellaneous		499-536

SECTION 10 (OLD)

Sch II

- To any person – 17 incomes including agriculture

Sch III

- Eligible persons – 39 incomes, including partners, HUF

Sch IV

- Non- Residents, Foreign Co – 14 incomes

Sch V

- Investment funds, business trusts & unit holders – 8 incomes

Sch VI

- IFSC – 12 incomes

Sch. VII

- Persons Exempt – 48 persons

Salary Related

- No Schedule - gratuity, leave encashment, Voluntary Retirement Scheme, etc in S. 19

SCHEDULES

Sch.	2025 Act	Old Schedule	1961 Act
I	Conditions for certain activities not to constitute business connection in India	Section	9A
II	Income not to be included in total income	Sections	10(1), 10(10D), 10(11), 10(11A), 10(12), 10(12A), 10(12C), 10(13), 10(13A), 10(15)(i), 10(15)(iii), 10(15)(iv)(c) 10(15)(iv)(d), 10(15)(iv)(e) 10(15)(iv)(f), 10(15)(iv)(g) 10(15)(iv)(h), 10(15)(vi), 10(15)(vii), 10(16), 10(17A), 10(33)(36), 10(50)(i)
III	Income not to be included in total income of eligible persons	Sections	10(2), 10(2A), 10(5), 10(7), 10(10BC), 10(10CC), 10(12B), 10(13A), 10(14)(i)(ii), 10(15)(iic), 10(15)(i), 10(17), 10(17)(ii)(iii), 10(18)(i)(ii), 10(19), 10(19A), 10(20), 10(21), 10(23A), 10(23B), 10(23DA), 10(23EA), 10(23EC), 10(23ED), 10(23EE), 10(24), 10(25)(i), 10(26),10(26AAA), 10(30)(31)(32)(37)(39)(40)(42)(43), 10(46), 10(48C)

SCHEDULES

Sch .	2025 Act	Old Schedule	1961 Act
IV	Income not to be included in total income of eligible non-residents, foreign companies and Other such persons	Sections	10(48), 10(48A), 10(48B), 10(4)(ii), 10(6), 10(6)(vi), 10(6)(viii), 10(6)(xi), 10(6A), 10(6C), 10(6D), 10(15)(iiia) 10(15)(iiib)10(15)(iiic)10(15)(iva)10(15)(ivb), 10(15)(iv)(fa), 10(15)(viii), 10(15A), 10(15B), 10(23BBB),
V	Income not to be included in total income of certain eligible persons including Investment funds, business trusts and their unit holders	Sections	10(23FBA),10(23FBB),10(23FC),10(23FD), 10(23FE), 10(23F), 10(23FB), 10(23FCA)
VI	Income not to be included in total income of certain eligible persons in international Financial services centre or having income therefrom.	Sections	10(4D),10(4D)(b)(d)(e)(f), 10(4E)(4F)(4G)(4H), 10(4E), 10(23FBC), 10(23FF), 10(34B)

SCHEDULES

Sch.	2025 Act	Old Schedule	1961 Act
VII	Persons exempt from tax	Sections	10(23AA)(23AAA)(23AAB),10(23BB),10(23BAA), 10(23BBC) (23BBE)(23BBG)(23BBH) 10(23C)(i)(ii)(iiia)(iiiaa)(iii aaa) (iii aaaa) (iiiab) (iiiac), 10(23C)(iiiad)10(23C)(iii ae), 10(23D)(i)(ii), 10(25)(ii)(iii)(iv)(v), 10(25)(v)(b), 10(25A), 10(26AAB), 10(26B)(26BB)(26BBB), 10(27), 10(29A)(a)(b)(c)(d)(e)(f)(g)(h), 10(44), 10(46A), 10(46B)(i)(ii)(iii), 10(47), 10(48D), 10(48E)
VIII	Income not to be included in the total income of political parties and electoral trusts	Section	13
IX	Deduction for tea development account, coffee development account and Rubber development account for computing income under the head “DCBB”	Section	33AB Tea development account, coffee development account and rubber development account.

SCHEDULES

Sch.	2025 Act	Old Sch.	1961 Act
X	Deduction for site restoration fund for computing income under the head “profits and gains of business or profession	Section	33ABA Site Restoration Fund.
XI	Part A: Recognised provident funds Part B: Approved superannuation funds and gratuity funds	IV	Part A: Recognised provident funds Part B: Approved superannuation funds and gratuity funds
XII	Part A: Minerals Part B: Groups of associated Minerals	VII	Part A: Minerals Part B: Groups of associated Minerals
XIII	List of articles or things	XI	List of articles or things

SCHEDULES

Sch	2025 Act	Old Schedule	1961 Act
XIV	Insurance Business A.—Life insurance business B.—Other insurance business C.—Other provisions	I	Insurance Business
XV	Deduction in respect of life insurance premia, contribution to provident fund, subscription to certain equity shares, etc.	Section	80C
XVI	Permitted modes of investment or deposits forms or modes of investment or deposits by a charitable or religious trust or institution	Section	11(5)

SOME SECTIONS

1961 Act	Related to	2025 Act
35D	Amortisation of preliminary expenses	44
44AD/44ADA/44AE	Presumptive Taxation for Residents	58
44AA	Maintenance of Books	62
44AB	Tax Audit	63
47	Transactions not regarded as transfer	70
50C	Special provision for full value of consideration in certain cases.	78
68	Unexplained Credits	102
269SS / 269T	Taking / repayment of deposits, loans, etc	185 / 188
112A	Tax on LTCG in certain cases	198
115BAC	New Tax Regime	202

SOME SECTIONS

1961 Act	Related to	2025 Act
115JA to 115JF	MAT & AMT	206
132	Search & Seizure	247
133A	Power of Survey	253
139	Return of Income	263
143	Assessment	270
147	Income Escaping Assessment	279
12A	Application for Registration	332
11 / 12 / 13 / 80G	Charities	334 to 355
246A	Appeals to CIT(A)	357
253	Appeals to ITAT	362
193 to 197A / 206C	TDS / TCS	393 / 394

SALARIES - DEDUCTIONS

- From S. 16 (1961 Act) to S. 19 now
- Apart from standard deduction, etc. it includes:
 - *Gratuity (Old S. 10(10))*
 - *Commutation of Pension (Old S. 10(10A))*
 - *Workmen Compensation (Old S. 10(10B))*
 - *Leave Encashment (Old S. 10(10AA))*
 - *Voluntary Retirement Scheme (Old S. 10(10C))*
- These deductions are allowed in New Tax Regime too, as per s. 202 (old S. 115BAC).

BUSINESS - DEDUCTIONS

- Section 28 now consolidates:
 - *Old s. 30 (Rent, rates, taxes, repairs & insurance for buildings),*
 - *Old s. 31 (Repairs and insurance of machinery, plant and furniture)*
 - *Old s. 38 (Building, etc., partly used for business, etc., or not exclusively used)*

BUSINESS – DEDUCTIONS – EMPLOYEE WELFARE

- Provisions related to expenses for contributions to PF, Gratuity Fund, Superannuation Fund, etc., were spread across various sections in 1961 Act, such as 40A (7), (9) & 36(1)(iv), (iva), (v) & (va). In 2025 Act, these provisions consolidated under single S. 29.
- It includes:
 - *Contribution towards recog.PF or approved superannuation fund.*
 - *Contribution towards a pension scheme.*
 - *Contribution towards an approved gratuity fund.*
 - *Contribution received from an employee (ESI, PF).*
 - *Non allowability for setting up or formation of, or as contribution to, any fund, trust, company, AOP, BOI, society*
 - *Non- allowability for gratuity unless paid.*

BOOKS

- Section 62 as compared to Old S. 44AA
- Specified profession - Information Technology and Company secretary professions have been added in the section as specified professions, earlier - notifications.
- Earlier books of accounts were required for assessee, who was engaged in business which was covered u/s 44AD(4) and his TI exceeded the MANCT. Now:
 - *condition of TI exceeding MANCT is not there,*
 - *hence even if an specified assessee is not declaring profits as per presumptive basis and as his income is below MANCT*
 - *consequently tax audit is not required,*
 - *still the assessee would have to prepare its books of accounts.*

AUDIT / PRESUMPTIVE TAXATION

- Section 58 (Old s. 44AD/44ADA/44AE) r.w.s. 63 (Old S. 44AB)
- Earlier Old S. 44AD was optional, now seems to be mandatory.
- Now not declaring income lower than specified % of profit, and its TI exceeds MANCT, it would require to:
 - *Maintain books of accounts; and*
 - *Get the audit done u/s 63*
- However, u/s 63, condition of TI exceeding MANCT is not mentioned.
- Earlier condition of TI exceeding MANCT was not there for business of plying, hiring or leasing of goods carriage, which is now required in 2025 Act.

UNEXPLAINED SUMS

1961	Heading	2025	Heading
68	Cash Credits	102	Unexplained Credits
69	Unexplained Investments	103	Unexplained Investment (69 & part of 69B)
69A	Unexplained Money, etc.	104	Unexplained Asset (69A & part of 69B)
69B	Amt. of Investments, etc. not fully disclosed in books of Accounts		
69C	Unexplained expenditure, etc.	105	Unexplained Expenditure
69D	Amt. borrowed or repaid on hundi	106	Amt. borrowed or repaid through negotiable instrument, hundi, etc.

- 'May' replaced with 'Shall' except for S. 69D (as it already had 'shall')

CHARITIES

- 2.50 L ITR for AY 2023-24. They applied Rs 10 L Crs. for charitable & religious purposes in FY 2022-23
- 1961 provisions
 - *Chapter I: Charitable Purpose (S. 2(15))*
 - *Chapter III: S. 10(23C), 11, 12, 12A, 12AA, 12AB, 12AC & 13*
 - *Chapter VIA: Section 80G*
 - *Chapter XII / XIIEB: Sections 115BBC, 115BBI, 115TD, 115TE, 115TF*

CHARITIES

- 2025 Act – Sections 332 to 355
 - *Unified term "registered non-profit organization" is used instead of various terms like trust, institution, etc.*
 - *"Registration" replaces "approval"*
 - *All provisions are consolidated in Part B of Chapter XVII under "Special Provisions for Registered NPOs."*
- Capital gains u/s 11(1A) done away with.
- Deemed application under Explanation 1(2) of section 11(1) done away with. Accumulation u/s 11(2) for up to five years continues

CHAPTER XVII - PART B

SPECIAL PROVISIONS FOR REGISTERED NON-PROFIT ORGANISATION

Sub-Part	Heading	Sections
1	Registration	332-333
2	Income of registered non-profit organisation	334-343
3	Commercial activities by registered non-profit organisation	344-346
4	Compliances	347-350
5	Violations	351-353
6	Approval for purpose of deduction under section 133(1)(b)(ii)	354-355

CHARITIES

- Now only certain persons specified can register – S.332
- Application, duration, validity, etc. all in one table
- Incomes:
 - *Regular income.*
 - *Specified income.*
 - *Income not to be included in regular income.*
 - *Corpus donation.*
 - *Deemed corpus donation*

TDS

- 43 sections in 1961 Act specifying TDS liabilities, based on payer / payee's status & applicable limits, consolidated into 1 – S. 393.
- Now it is a ready-reckoner itself. It contains tables for:
 - *Residents*
 - *Non-residents*
 - *Any person*
 - *No TDS required*
 - *Declaration for no TDS*
- For Resident payees, similar types of income (like commission, rent, interest, etc.) are grouped together.

TCS

- Provisions related to TCS also consolidated – S. 394.
- It includes one table listing the nature of receipts, monetary thresholds, collectors, and applicable TCS rates.
- Conditions for no collection of TCS are also in it.
- Other Provisions that were scattered across existing Act are now consolidated into independent sections:
 - Certificates (such as Lower Deduction/Collection Certificates) – S. 395
 - Compliance and reporting (filing of statements, etc.) – S. 397
 - Consequences of failure to deduct or collect tax, or failure to pay the deducted/collected tax – S. 398
 - Processing of statements – S. 399

RELATIVE

- S. 2(94) - expanded to include both maternal as well as paternal lineal ascendant.
 - *Husband,*
 - *Wife,*
 - *Brother,*
 - *Sister*
 - *Any lineal ascendant (maternal as well as paternal)*
 - *Descendant of that individual;*
- Relatives are also defined in ss. 92(5)(g), 355(i) and 515(8) which is much wider than as defined in 2(94).
 - *S. 92(5)(g) (S. 56(2)(x) of 1961 Act), This is also applicable for purposes of GAAR - s. 184(8).*
 - *S. 355(i) - Special provisions for registered non-profit organization.*
 - *S. 515(8) - defining authorized representative & Accountant (CA).*

RELATIVE

- Relatives defined in ss. 92(5)(g), 355(i) and 515(8):
 1. *spouse;*
 2. *brother or sister;*
 3. *brother or sister of the spouse;*
 4. *brother or sister of either of the parents;*
 5. *any lineal ascendant (maternal as well as paternal) or descendant;*
 6. *any lineal ascendant (maternal as well as paternal) or descendant of the spouse;*
 7. *spouse of the person referred to in 2 to 6*
- Apart from these 3 provisions, term used in the Act would mean as per this subsection, unless specifically defined, like in s. 129(3)(e), which is for the purpose of education loan interest deduction for relative.

CAPITAL GAINS

1961 Act		2025 Act	
Section	Heading	Clause	Heading
2(1A)	Agricultural Income	2(5)	Agricultural Income
2(14)	Capital Asset	2(22)	Capital Asset
45	Capital gains	67	Capital gains
46	Capital gains on distribution of assets by companies in liquidation.	68	Capital gains on distribution of assets by companies in liquidation.
46A	Capital gains on purchase by company of its own shares or other specified securities.	69	Capital gains on purchase by company of its own shares or other specified securities.
47	Transactions not regarded as transfer	70	Transactions not regarded as transfer
47A	Withdrawal of exemption in certain cases	71	Withdrawal of exemption in certain cases
48	Mode of computation	72	Mode of computation of capital gains

CAPITAL GAINS

1961 Act		2025 Act	
Section	Heading	Clause	Heading
49	Cost with reference to certain modes of acquisition	73	Cost with reference to certain modes of acquisition
50	Special provision for computation of capital gains in case of depreciable assets	74	Special provision for computation of capital gains in case of depreciable Assets
50A	Special provision for cost of acquisition in case of depreciable asset	75	Special provision for cost of acquisition in case of depreciable Asset
50AA	Special provision for computation of capital gains in case of Market Linked Debenture	76	Special provision for computation of capital gains in case of Market Linked Debenture
50B	Special provision for computation of capital gains in case of slump sale	77	Special provision for computation of capital gains in case of slump sale
50C	Special provision for full value of consideration in certain cases	78	Special provision for full value of consideration in certain cases
50CA	Special provision for full value of consideration for transfer of share other than quoted share	79	Special provision for full value of consideration for transfer of share other than quoted share

CAPITAL GAINS

1961 Act		2025 Act	
Section	Heading	Clause	Heading
50D	Fair market value deemed to be full value of consideration in certain cases	80	Fair market value deemed to be full value of consideration in certain cases
51	Advance money received	81	Advance money received
54	Profit on sale of property used for residence	82	Profit on sale of property used for residence
54B	Capital gain on transfer of land used for agricultural purposes not to be charged in certain cases	83	Capital gain on transfer of land used for agricultural purposes not to be charged in certain cases
54D	Capital gain on compulsory acquisition of lands and buildings not to be charged in certain cases	84	Capital gain on compulsory acquisition of lands and buildings not to be charged in certain cases
54E	Capital gain on transfer of capital assets not to be charged in certain cases	-	-
54EA	Capital gain on transfer of long term capital assets not to be charged in the case of investment in specified securities	-	-

CAPITAL GAINS

1961 Act		2025 Act	
Section	Heading	Clause	Heading
54EB	Capital gain on transfer of long term capital assets not be charged in certain cases	-	-
54EC	Capital gain not be charged on investment in certain bonds	85	Capital gain not be charged on investment in certain bonds
54ED	Capital gain on transfer of certain listed securities or unit not be charged in certain cases	-	-
54EE	Capital gain not to be charged on investment in units of a specified fund	-	-
54F	Capital gain on transfer of certain capital assets not to be charged in case of investment in residential house	86	Capital gain on transfer of certain capital assets not to be charged in case of investment in residential house
54G	Exemption of capital gains on transfer of assests in cases of shifting of industrial undertaking from urban area	87	Exemption of capital gains on transfer of assests in cases of shifting of industrial undertaking from urban area
54GA	Exemption of capital gains on transfer of assests in cases of shifting of industrial undertaking from urban area to any SEZ	88	Exemption of capital gains on transfer of assests in cases of shifting of industrial undertaking from urban area to any Special Economic Zone

CAPITAL GAINS

1961 Act		2025 Act	
Section	Heading	Clause	Heading
54GB	Capital gain on transfer of residential property not to be charged in certain cases	-	-
54H	Extension of time for acquiring new asset or depositing or investing amount of capital gain	89	Extension of time for acquiring new asset or depositing or investing amount of capital gains
55	Meaning of “adjusted”, “cost of improvement” and “cost of acquisition	90	Meaning of “adjusted”, “cost of improvement” and “cost of acquisition
55A	Reference to Valuation Officer	91	Reference to Valuation Officer
111A	Tax on short – term capital gains in certain cases	196	Tax on short – term capital gains in certain cases
112	Tax on long – term capital gains	197	Tax on long – term capital gains
112A	Tax on long – term capital gains certain cases	198	Tax on long – term capital gains certain cases

1961 ACT REPEALED

- 1961 Act repealed vide s. 536 (Repeal and savings)
- Repealed Act to continue to apply to any pending proceedings
- Penalty can be imposed in the repealed Act
- Losses allowed to be carried forward
- MAT / AMT also allowed to be carried forward
- Many other allowed...
- General clauses Act applicable

IN TY 2026-27 ?????

- ITR for AY 2026-27
- TDS / TCS for TY 2026-27
- Advance Tax for TY 2026-27
- Self assessment tax for AY 2026-27
- Presumptive Income
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