

Bharat's
INCOME
TAX
ACT, 2025

Act No. 30 of 2025,
w.e.f. Tax Year 1-4-2026

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Bharat's

INCOME TAX ACT, 2025

As amended by The Finance Act, 2026

with

- Departmental Views
- Gist of Supreme Court Rulings
(based on analogous 1961 provisions)
- STT & CTT Statutory Provisions

Also containing

- Comparative table of provisions
 - ❖ Income Tax Act, 2025 = Income Tax Act, 1961 (at proper places)
 - ❖ Income Tax Act, 1961 = Income Tax Act, 2025
- Relevant statutory provisions of 1961 Act referred to in 2025 Act
- Relevant provisions of allied Acts referred to in 2025 Act
- Old provisions of Income Tax Act, 2025, as they existed prior to being amended by the Finance Act, 2026
- Judicial interpretations based on analogous provisions of 1961 Act
- Words & Phrases in 2025 Act explained judicially
- Detailed Subject Index for topicwise reference

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