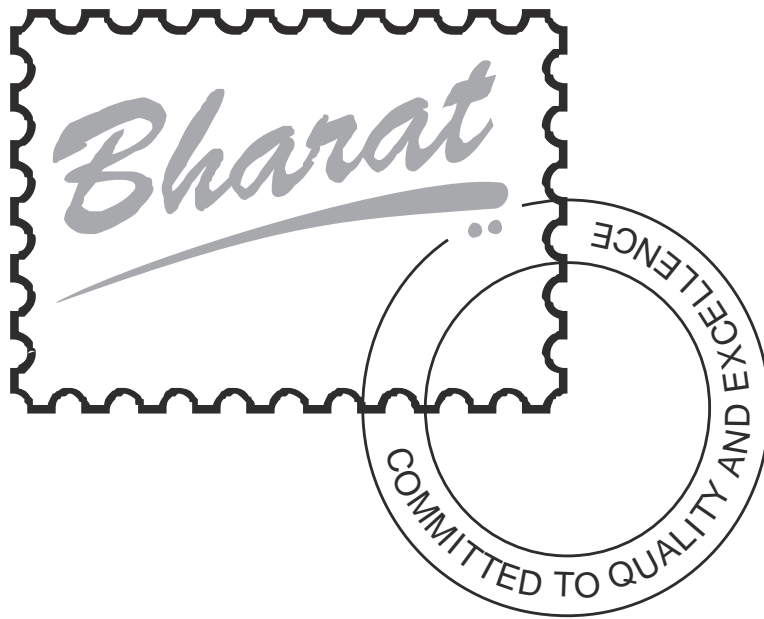


Bharat's
Income Tax
INTERLINKED
Act, Rules, Case Laws



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Bharat's

**Income Tax
INTERLINKED
Act, Rules, Case Laws**

- ✓ Income Tax Act, 2025
- ✓ Income Tax Rules, 2026

including
Comparative Charts of
1961 Act/2025 Act/2026 Rules & Forms

By
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CA. Mayank Agarwal

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Preface

The subject of Income Tax in India has always been perceived as vast, complex, and ever-evolving. For students, professionals, and academicians alike, one of the greatest challenges lies not merely in understanding isolated provisions, but in appreciating the interconnection between the Act, the Rules, and the judicial interpretations that shape their practical application.

It was with this very objective that “Income Tax Interlinked: Act, Rules, Case Laws” was conceptualised.

This book is an attempt to present the law in a manner that is structured, comprehensive, and practically relevant. Each provision has been carefully analysed and broken down into section-wise, sub-section-wise, and rule-wise components, with clear headings and logical flow. The intention is to ensure that the reader is able to visualise the complete framework of a provision at one place, without the need to refer to multiple sources.

A special effort has been made to integrate:

- The bare provisions of the Act,
- The corresponding Rules, and
- The relevant judicial pronouncements,

so that the reader develops not only conceptual clarity but also an understanding of how the law is interpreted and applied in real-life situations.

This book is not limited to a single category of readers. It is designed to be equally useful for:

- Advocates
- Chartered Accountants
- Tax practitioners
- Students
- Company Secretaries
- Cost & Management Accountants
- MBA students,

as well as anyone who seeks a holistic and integrated understanding of direct tax laws.

While every effort has been made to ensure accuracy and clarity, the dynamic nature of tax laws makes it essential for readers to refer to the latest

amendments and notifications. Suggestions and constructive feedback from readers are most welcome and will be invaluable in improving future editions of this work.

We sincerely hope that this book serves as a reliable companion in your academic and professional journey, and truly delivers on its promise of providing everything at one place.

20th April, 2026

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Wilkins v Rogerson [TS-5078-SC-1960-O]: [1963] 49 ITR 395 (CA)	193
Windermere Properties (P.) Ltd. v CIT [TS-6704-ITAT-2013 (Mum)-O]: [2013] 88 DTR 150 (Mum.) (Trib.)	217
Wipro G.E. Health Care (P.) Ltd. v CIT [2011] 47 SOT 415 (Bang): [TS-5397-ITAT-2011 (Bang)-O] ITA No. 1433/Bang/2010	1087
Wipro GE Medical Systems Ltd. v ITO [TS-5000-ITAT-2005 (Bang)-O]: [2005] 3 SOT 627 (Bang)	1551,1580
Wipro Ltd. v Addl. CIT [TS-5942-HC-2020 (Kar)-O]: IT APPEAL NO 315 of 2012	279
Wipro Ltd. v DCIT [TS-5221-HC-2015 (Kar)-O]	160
Wipro Ltd. v JCIT [TS-7014-HC-2021 (Kar)-O]	1116,1526
Woodward Governors India (P.) Ltd. v CIT [TS-5333-HC-2001 (Del)-O] (2002) 253 ITR 0745	1577
Woodward Governors India (P.) Ltd. v CIT [TS-5333-HC-2001 (Del)-O]: (2002) 253 ITR 074	1544
X iaomi Technology India (P) Ltd. v DCIT [TS-5877-HC-2022 (Kar)-O]: (2023) 451 ITR 58 (Kar)	1634
Y . Brahmiah v ITO [TS-5651-HC-2014 (AP)-O]: ITA Nos. 77/2002, 87/2002, 321/2003	1290
Yagyawati Jayaswal Family Trust v ITO [TS-5380-ITAT-2003(Kol)-O]: [2004] 89 ITD 199 (Kol.) (SMC)	208,221
Yatish Trading Co. (P) Ltd. v CIT [TS-5846-ITAT-2010 (Mum)-O]: [2011] 129 ITD 237 (Mum.)	174
Yenepoya Resins & Chemicals v DCIT [TS-5164-HC-2020 (Kar)-O]: (2020) 423 ITR 161 (Kar)	246
Yodha Samarak Samiti v CIT [TS-5798-ITAT-2012 (Chd.)-O]: [2012] 138 ITD 512 (Chd.)	32
Yogeshbhai Chandrakant Pala v ITO [TS-5244-HC-2023 (Guj)-O]: (2023) 453 ITR 263 (Guj)	980
Yogindraprasad N. Mafatlal v CIT [TS-5632-HC-1976 (Bom)-O]: [1977] 109 ITR 602 (Bom)	528
Yum! Restaurants (P) Ltd. v CIT [TS-6407-ITAT-2020 (Delhi)-O]: (SC, 2020)	121
Z .L. Alagusundaram Chettiar v CIT [TS-5095-SC-1996-O]: (2001) 252 ITR 0893	512
Zafa Ahmad & Co. v CIT (All) [TS-5029-HC-2013 (All)-O] (2013) 263 CTR 0612	534,808
Zenith Ltd. v CIT [TS-5765-HC-2004 (Bom)-O]: [2004] 271 ITR 135 (Bom)	1313
Zentech Offshore Engg. (P.) Ltd. v CIT [TS-7437-ITAT-2016 (Mum)-O]: (2016) 142 DTR 1 (Mum)	1122
Zephyr Biomedicals v JCIT (2020) 428 ITR 398 (Bom): [TS-5544-HC-2020 (Bom)-O]	1407
Zinzuwadia & Sons v DCIT [TS-5673-HC-2019 (Guj)-O]: (2019) 419 ITR 169 (Guj)	971
Zuari Management Services Ltd. v CIT [TS-6409-HC-2016 (Bom)-O]: (2024) 465 ITR 123 (Bom)	281
Zulekha Begum v CIT [TS-5659-HC-1978 (Cal)-O]: [1981] 129 ITR 560 (Cal)	1027

Comparative Table 1
Sections *cum* Rules *cum* Forms
Comparative Chart: New *v* Old

New			Old		
Income Tax Act, 2025	Income Tax Rules, 2026	New Forms	Income Tax Act, 1961	Income Tax Rules, 1962	Old Forms
2(42)	3	—	2(22A)	27	—
2(92)	4, 5	Form 1	—	6DDA, 6DDB	Form 3BB
2(101)(c)(D)	6	—	2(42A)	8AA	—
2(112)	7	Form 2, 3	2(48)	8B	Form 5B, 5BA
6(6)	8	—	6	126	—
9	9, 10, 11, 12, 13, 14	Form 4	9 and 9A	10, 11UB, 11UC, 11UD, 11UE, 8D	Form 3CT
17	15, 16, 17, 18, 19	—	17	3, 3C, 3B, 3A, 3D	—
19	20	—	16	2BA	—
21(4)	21	—	23	4	—
26	56, 57	—	28	11U/11UA/UAA/UAB	—
31(1)	22	—	36	6ABA	—
32(d), 32(e)	23, 24	—	36	8C, 6ABAA	—
33	25	—	32, 38	5	—
36	26	—	40A	6DD	—
44(3), 44(6)	27, 28	Form 5, 6	35D	6ABBB, 6AB	Form 3AF, 3AE
51(7)	28	Form 6	35E	6AB	Form 3AE
45	29, 30, 31, 32, 33, 34, 35	Form 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17	35	6, 5C, 5D, 5E, 5F	Form 3CG, 3CH, 3CI, 3CJ, 3CK, 3CL, 3CLA, 3CM, 3CF
46	36, 66	Form 18, 19, 32	35AD	11—OA, 11—OB	Form 3CN, 3CS
47(1)	37, 38, 39, 40	Form 20, 21, 22, 23	35CCC	6AAD, 6AAE, 6AAF, 6AAG, 6AAH	Form 3C—O, 3CP, 3CQ, 3CR
52	41	—	35ABA	6A	—
56	42	—	43D	6EA	—
59	43	Form 24	44DA	6GA	Form 3CE
61	44, 45	—	44B, 44BB, 44BBA, 44BBB, 44BBC, 44BBD	6GB	—
62	46	Form 25	44AA	6F	Form 3C
63	47	Form 26	44AB	6G	Form 3CA, 3CB, 3CD

114 Sections Cum Rules Cum Forms Comparative Chart: New v Old

New			Old		
Income Tax Act, 2025	Income Tax Rules, 2026	New Forms	Income Tax Act, 1961	Income Tax Rules, 1962	Old Forms
66(32)	48	—	28 to 44DA	6ABBA	—
67	49	—	45	8AD	—
72	50, 52, 56, 57	Form 27	48	8AB, 115A, 11U/11UA/UAA/UAB	Form 5C
70	51	—	47	21AL	—
77	53, 54	Form 28	50B	11UAE, 6H	Form 3CEA
91	55	—	55A	111AA	—
92	56, 57, 58, 59	—	56	11U/11UA/UAA/UAB/UA C/UAD	—
79	58	—	50CA	11UAC/UAD	—
116	60	Form 29	72A	9C	Form 62
127	61	Form 30	80DD	11A	Form 10IA
154	61	Form 30	80U	11A	Form 10IA
128	62	—	80DDB	11DD	—
133	63, 64, 181	Form 104, 105, 106, 107	80G	18AAA, 18AAAAA, 17A	Form 10A, 10AB, 10AC, 10AD
134	65	Form 31	80GG	11B	Form 10BA
138	66	Form 32	80-IA	—	—
139	66	Form 32	80-IAB	—	—
140	66	Form 32	80-IAC	—	—
141	66	Form 32	80-IB	—	—
142	66	Form 32	80-IBA	—	—
143	66	Form 32	80-IE	—	—
144	66, 67	Form 32, 33	10AA	16DD	56FF
146	68, 48	Form 34	80JJAA	19AB, 6ABBA	Form 10DA
147	69	Form 35	80LA	19AE	Form 10CCF
151	70, 72	Form 36, 38	80QQB	19AC, 29A	Form 10CCD, 10H
152	71, 72	Form 37, 38	80RRB	19AD, 29A	Form 10CCE, 10H
185	48	—	269SS	6ABBA	—
186	48	—	269ST	6ABBA	—
188	48	—	269T	6ABBA	—
157	73	Form 39	89	21A, 21AA	Form 10E
158	74	Form 40	89A	21AAA	Form 10—EE
159	75, 76	Form 41, 42, 43, 44, 45	90, 90A	21AB, 128	Form 10F, 10FA, 10FB, 67

Sections Cum Rules Cum Forms Comparative Chart: New v Old 115

New			Old		
Income Tax Act, 2025	Income Tax Rules, 2026	New Forms	Income Tax Act, 1961	Income Tax Rules, 1962	Old Forms
165	77, 78, 79, 80, 81	—	92C	10A, 10AB, 10B, 10C, 10CA	—
166	82	Form 46, 47	92CA	—	—
170	83	—	92CE	10CB	—
171	84, 123	Form 56, 57	92D	10D, 10DA	Form 3CEAA, 3CEAB
172	85	Form 48	92E	10E	Form 3CEB
167	86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102	Form 49	92CB	10TA, 10TB, 10TC, 10TD, 10TE, 10TF, 10TG, 10TH, 10THA, 10THB, 10THC, 10THD, 10TI, 10TIA, 10TIB, 10TIC	Form 3CEFA, 3CEFB & 3CEFC
168	103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122	Form 50, 51, 52, 53, 54, 55	92CC	10F, 10G, 10H, 10-I, 10J, 10K, 10L, 10M, 10MA, 10N, 10—O, 10P, 10Q, 10R, 10RA, 10RB, 10S, 10T, 44G, 44GA	Form 3CEC, 3CED, 3CEDA, 3CEF, 3CEEA, 34F
511	124	Form 58, 59, 60	286	10DB	Form 3CEAC, 3CEAD, 3CEAE
176	125	Form 61	94A	21AC	Form 10FC
177	126	—	94B	21ACA	—
178	128	—	95	10U	—
181	127	—	98	10UA	—
274	129, 130, 131, 132	Form 62, 63, 64	144BA	10UB, 10UC, 10UE, 10UF	Form 3CEG, 3CEH, 3CEI
187	133	—	269SU	119AA	—
194	134, 135	Form 65	115BB, 115BBF, 115BBG, 115BBH, 115BBJ, 115B	5G, 133	Form 3CFA
263	136, 163, 164, 165, 166	—	139, 139C, 139D	21AD, 12AB, 12, 12AC	—

116 Sections Cum Rules Cum Forms Comparative Chart: New v Old

New			Old		
Income Tax Act, 2025	Income Tax Rules, 2026	New Forms	Income Tax Act, 1961	Income Tax Rules, 1962	Old Forms
206	137, 138	Form 66, 67	115JA, 115JAA, 115JB, 115JC, 115JD, 115JE, 115JEE, 115JF	40B, 40BA	Form 29B, 29C
Schedule VI	139, 141, 142, 144, 284, 285	Form 68, 69, 71, 178, 179	10	21AI, 21AJA.1, 21AJA.2, 21AIA, 21AK, 2DD	Form 10-IH, 10-IG, 10-IL, 10-II, 10-IJ
210	140, 143	Form 70	115AD	21AJ, 21AJAA	Form 10-IK
221, 222, 223, 224	145	72, 73, 74, 75, 76, 77, 78, 79	115TCA, 115U, 115UA, 115UB	12C, 12CA, 12CB & 12CC	64E, 64F, 64, 64A, 64B, 64C, 64D
231	146	Form 80, 81	115VP, 115VQ, 115VR, 115VS	11P/Q/R/S/T	Form 65, 66
239	147	—	119	111B	—
247	148, 149, 150	Form 82, 83, 84, 85	132	112, 13, 13A	45, 45A, 45B, 6C
248	151	Form 86	132A	112D	Form 45C
250	152, 153	—	132B	112C	—
254	154	Form 87	133B	112E	Form 45D
258	155	Form 88, 89, 90, 91	138	113	Form 46, 47, 48, 49
259	156	—	133C	12D	—
262	157, 158, 159, 160, 161, 162	Form 92, 93, 94, 95, 96, 97, 98	139A	114AAB, 114, 114B, 114D, 114BB, 114AAA	Form 49BA, 49A, 49AA, 60, 61
268	164, 169, 170, 171, 172	Form 100, 101	142	12, 14, 12F, 14A, 14B	Form 6B, 6D
280	164	—	148	12	—
358	167, 191	Form 99	249	45, 46	Form 35
265	168	—	140	12AA	—
269	173, 174	—	142A	—	—
270	175	—	143	12E	—
273	176	—	144B	—	—
314	177	—	170A	12AD	—

Sections Cum Rules Cum Forms Comparative Chart: New v Old 117

New			Old		
Income Tax Act, 2025	Income Tax Rules, 2026	New Forms	Income Tax Act, 1961	Income Tax Rules, 1962	Old Forms
288	178	Form 102	155	134	Form 71
289	179	Form 103, 151	156	15	Form 7, 28
294	180	—	158BC	12AE	—
335	182	—	11, 12	—	—
344	182	—	11(4)	—	—
345	182	—	11(4A)	—	—
346	182	—	2(15), 13(8)	—	—
337	183	—	11, 12, 13, 115BBC, 115BBI	—	—
341	184	Form 108	11	17	Form 9A
342	185, 186	Form 109, 110, 111	11	17	Form 10
347	187	—	12A	17AA	—
348	188	Form 112	12A	17B	Form 10B, 10BB
352	189	—	12AC, 115TD, 115TE, 115TF	17CB	—
354	190	Form 113, 114	80G	18AB	Form 10BD, 10BE
359	192	—	250	46A	—
362	193	Form 115, 116	253	47	36, 36A
375	194	Form 117	158A	15A	Form 8
376	195	Form 118	158AB	16	Form 8A
379	196, 197, 198, 199	Form 119	245MA	44DAA, 44DAB, 44DAC, 44DAD	Form 34BC
383	200	Form 120	245Q	44E	Form 34C, 34D, 34DA, 34E, 34EA
384	201	—	245R	44F	—
389	202	—	245W	44FA	—
390	203	—	190	37BA/37-I	—
392	204, 205, 206, 207, 218	Form 122, 123, 130, 124, 136, 137	192, 192A	26A, 26B, 26C, 115, 26, 30, 37A	Form 12B, 12BAA, 12BA, 16, 12BB, 24G

118 Sections Cum Rules Cum Forms Comparative Chart: New v Old

New			Old		
Income Tax Act, 2025	Income Tax Rules, 2026	New Forms	Income Tax Act, 1961	Income Tax Rules, 1962	Old Forms
393	208, 209, 210, 211	Form 125, 126, 121	193, 194, 194A, 194B, 194BA, 194BB, 194C, 194D, 194DA, 194E, 194EE, 194G 194H, 194I, 194-IA, 194-IB, 194-IC, 194J, 194K, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194M, 194N, 194O, 194P, 194Q, 194R, 194S, 194T, 195, 195A, 196, 196A, 196B, 196C, 196D, 197A.	26D, 29B, 29C	Form 12BBA, 15C, 15D, 15G, 15H
394	212	Form 127	206C	37C	Form 27C
395	213, 214, 215	Form 128, 129, 130, 131, 132, 133	197, 203, 206C	28, 28AA, 28AB, 29, 37G, 37H, 29BA, 31, 37D	Form 13, 15E, 16, 16A, 16B, 16C, 16D, 16E, 27
397	216, 217, 219, 220	Form 134, 135, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148	200, 203A, 206A, 206AA, 206C, 206CA, 206CC	114A, 37BC, 31A, 31AA, 37BB	Form 49B(1), 49B(2), 24Q, 26B, 26Q, 26QB, 26QC, 26QD, 26QE, 26QF, 27EQ, 27Q, 15CA, 15CB, 15CC, 15CD

Sections Cum Rules Cum Forms Comparative Chart: New v Old 119

New			Old		
Income Tax Act, 2025	Income Tax Rules, 2026	New Forms	Income Tax Act, 1961	Income Tax Rules, 1962	Old Forms
398	221	Form 149, 150	201	31ACB, 37J	26A, 27BA
407	222, 223	Form 151, 152	210	38, 39	Form 28, 28A
413	224, 225, 226	Form 153	222, 224	117B, 117C	Form 57
414	224	Form 153	223	117B	Form 57
475	225	—	276	—	—
420	227, 228, 229	Form 154, 155, 156, 157, 158, 159	230	42, 43, 44	Form 30A, 30B, 30C, 31, 33
434	230	Form 160	239A	40G	Form 239D
440	231	Form 161	270AA	129	Form 68
501	232, 233	—	282	127, 127A	—
505	234	Form 162	285	114DA	Form 49C
506	235	Form 163	285A	114DB	Form 49D
507	236	Form 164	285B	121A	Form 52A
508	237, 238, 239, 240	Form 165, 166	285BA	114E, 114F, 114G, 114 H	Form 61A, 61B
509	241, 242, 243, 244	Form 167	285BAA	—	—
510	245	Form 168	285BB	114-I	Form 26AS
514	246, 247, 248, 249	Form 169, 170	—	—	—
515	250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268	Form 171	288	49, 50, 51, 51A, 51B, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66	Form 39
533	269, 332, 333	—	295	119A, 131, 125	—
Sch. II	270, 271, 277	—	10	7, 7A, 7B, 8, 9D	—
34	272, 273	—	37	9A, 9B	—
Sch. I	274, 275, 276	Form 172, 173	9A	10V, 10VA, 10VB	Form 3CEJA, 3CEK

120 Sections Cum Rules Cum Forms Comparative Chart: New v Old

New			Old		
Income Tax Act, 2025	Income Tax Rules, 2026	New Forms	Income Tax Act, 1961	Income Tax Rules, 1962	Old Forms
Sch. III	278, 279, 280, 281	—	10	2B, 2A, 2BB, 2BBA	—
Sch. V	282, 283	Form 174, 175, 176, 177	10	2DB, 2DCA	Form 10BBA, 10BBB, 10BBC, 10BBD
Sch. VII	286, 287, 288	Form 180	10	16C, 2BBB, 2F	Form 9
Sch. VIII	48, 289	Form 181	13A, 13B	6ABBA, 17CA	Form 10BC
Sch. IX	290	Form 182	33AB	5AC	Form 3AC
Sch. X	291	Form 183	33ABA	5AD	Form 3AD
Sch. XI	292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330	Form 184, 185, 186, 187, 188	2(38)	67, 67A, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 101A, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 6E	Form 40A, 40B, 41, 40C, 42, 43, 44
Sch. XV	331	Form 189, 190	80C	20, 20A	Form 59, 59A