"INCOME-TAX ACT, 1961"

(As amended by the Finance (No. 2) Act, 2009)

Section	Details of Chapter's of Income Tax
	PROFITS AND GAINS OF BUSINESS OR PROFESSION
28	Profits and gains of business or profession
29	Income from profits and gains of business or profession, how computed
30	Rent, Rates, Taxes, Repairs and Insurance for Buildings
31	Repairs and insurance of Machinery, Plant and Furniture
32	Depreciation
32 (1)(i)	Deprecation in case of Power Generating Units
32 (1)(ii)(a)	Provision in respect of Additional Deprecation
32 (1)(iii)	Deduction in respect of amount paid to University, College and other Institutions for Social Science and Statical Research
32 (1)(iv)	Capital expenditure in respect of Scientific research
32 (2)(AA)	Payment made by assessee to National Laboratory, University, ITI and Specific Persons
32 (2)(AB)	Payment made in respect of In House Research or Development Research by a company engaged in Bio Technology Business or Manufacturing Business
32 (2)	Carry forward and Setoff of Unabsorbed Deprecation
32A	Investment allowance
32AB	Investment deposit account
33	Development rebate
33A	Development allowance
33AB	Tea development account, Coffee Development Account and Rubber Development Account
33ABA	Site restoration fund
33AC	Reserves for Shipping Business
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34	Conditions for depreciation allowance and development rebate
34A	Restriction on unabsorbed depreciation and unabsorbed investment allowance for limited period in case of certain domestic companies
35	Expenditure on scientific research
35 (1)(i)	Revenue expenditure incurred on scientific research related to business
35 (1)(ii)	Deduction in respect of amount paid to Scientific Research Association, University and Colleges
35 (1)(ii)(a)	Deduction in respect of payment made to a Company amount to be used in scientific research
35A	Expenditure on acquisition of patent rights or copyrights
35AB	Expenditure on know-how
35ABB	Expenditure for obtaining licence to operate telecommunication services
35AC	Expenditure on eligible projects or schemes
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35CCA	Expenditure by way of payment to associations and institutions for carrying out rural development programmes
35CCB	Expenditure by way of payment to associations and institutions for carrying out

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35D	Amortisation of certain preliminary expenses
35DD	Amortisation of expenditure in case of amalgamation or demerger
35DDA	Amortisation of expenditure incurred under voluntary retirement scheme
35E	Deduction for expenditure on prospecting, etc, for certain minerals
36	Other deductions
36 (1)(i)	Insurance premium for stock and stores against damages
36 (1)(a)	Insurance premium paid by cooperative society for life of cattle of member of cooperative society
36 (1)(b)	Insurance premium paid by employer to his employees health other than cash
36 (1)(ii)	Any sum paid by employer to his employees by way of bonus and commission for rendered his services
36 (1)(iii)	Interest on borrowed capital for business
36 (1)(iv)	Any sum paid by employer in employee Provident Fund And Super Annuation Fund
36 (1)(v)	Any sum paid by employer in approved gratuity fund
36 (1)(v)(a)	Any sum paid by assessee in Provident Fund, Super Annuation Fund and Fund established under Employee State Insurance Act or any Employee Welfare Fund
36 (1)(vi)	Deduction in respect of loss of animal died and useless
36 (1)(vii)	Provision for doubtful debts
36 (1)(viii)	Special reserve maintained by separate entity
36 (1)(ix)	Any expenditure incurred by company for the purpose of promoting family planning in his employee
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44DA	Special provision for computing income by way of royalties, etc, in case of non-residents
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