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158BE	Time limit for completion of block assessment
158BF	Certain interests and penalties not to be levied or imposed
158BFA	Levy of interest and penalty in certain cases
158BG	Authority competent to make the block assessment
158BH	Application of other provisions of this Act
158BI	Chapter not to apply after certain date
159	Legal representatives
160	Representative assessee
161	Liability of representative assessee
162	Right of representative assessee to recover tax paid
163	Who may be regarded as agent
164	Charge of tax where share of beneficiaries unknown
164A	Charge of tax in case of oral trust
165	Case where part of trust income is chargeable
166	Direct assessment or recovery not barred
167	Remedies against property in cases of representative assessee
167A	Charge of tax in the case of a firm
167B	Charge of tax where shares of members in association of persons or body of individuals unknown, etc.
167C	Liability of partners of limited liability partnership in liquidation
168	Executors
169	Right of executor to recover tax paid
170	Succession to business otherwise than on death
171	Assessment after partition of a Hindu undivided family
172	Shipping business of non-residents
173	Recovery of tax in respect of non-resident from his assets
174	Assessment of persons leaving India
174A	Assessment of association of persons or body of individuals or artificial juridical person formed for a particular event or purpose
175	Assessment of persons likely to transfer property to avoid tax
176	Discontinued business

INCOME TAX ACT 1961 SECTIONS AND HEADINGS

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177	Association dissolved or business discontinued
178	Company in liquidation
179	Liability of directors of private company in liquidation
180	Royalties or copyright fees for literary or artistic work
180A	Consideration for know-how
181	[OMITTED BY THE FINANCE ACT, 1988, W.E.F. 1-4-1989]
182	[OMITTED BY THE FINANCE ACT, 1992, W.E.F. 1-4-1993]
183	[OMITTED BY THE FINANCE ACT, 1992, W.E.F. 1-4-1993]
184	Assessment as a firm
185	Assessment when section 184 not complied with
187	Change in constitution of a firm
188	Succession of one firm by another firm
188A	Joint and several liability of partners for tax payable by firm
189	Firm dissolved or business discontinued
189A	Provisions applicable to past assessments of firms
190	Deduction at source and advance payment
191	Direct payment
192	Salary
193	Interest on securities
194	Dividends
194A	Interest other than "Interest on securities"
194B	Winnings from lottery or crossword puzzle
194BB	Winnings from horse race
194C	Payments to contractors
194D	Insurance commission
194E	Payments to non-resident sportsmen or sports associations
194EE	Payments in respect of deposits under National Savings Scheme, etc.
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India
194G	Commission, etc., on the sale of lottery tickets
194H	Commission or brokerage
194-I	Rent
194J	Fees for professional or technical services
194K	Income in respect of units
194L	Payment of compensation on acquisition of capital asset
194LA	Payment of compensation on acquisition of certain immovable property
194LB	Income by way of interest from infrastructure debt fund
195	Other sums
195A	Income payable "net of tax"
196	Interest or dividend or other sums payable to Government, Reserve Bank or certain corporations
196A	Income in respect of units of non-residents

INCOME TAX ACT 1961 SECTIONS AND HEADINGS

SECTION NUMBER	SECTION HEADING
196B	Income from units
196C	Income from foreign currency bonds or shares of Indian company
196D	Income of Foreign Institutional Investors from securities
197	Certificate for deduction at lower rate
197A	No deduction to be made in certain cases
198	Tax deducted is income received
199	Credit for tax deducted
200	Duty of person deducting tax
200A	Processing of statements of tax deducted at source
201	Consequences of failure to deduct or pay
202	Deduction only one mode of recovery
203	Certificate for tax deducted
203A	Tax deduction and collection account number
203AA	Furnishing of statement of tax deducted
204	Meaning of "person responsible for paying"
205	Bar against direct demand on assessee
206	Persons deducting tax to furnish prescribed returns
206A	Furnishing of quarterly return in respect of payment of interest to residents without deduction of tax
206AA	Requirement to furnish Permanent Account Number
206B	[OMITTED BY THE FINANCE (NO. 2) ACT, 1996, W.E.F. 1-10-1996]
206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc.
206CA	Tax collection account number
207	Liability for payment of advance tax
208	Conditions of liability to pay advance tax
209	Computation of advance tax
209A	[OMITTED BY THE DIRECT TAX LAWS (AMENDMENT) ACT, 1987, W.E.F. 1-4-1988]
210	Payment of advance tax by the assessee of his own accord or in pursuance of order of Assessing Officer
211	Instalments of advance tax and due dates
212	[OMITTED BY THE DIRECT TAX LAWS (AMENDMENT) ACT, 1987, W.E.F. 1-4-1988]
213	[OMITTED BY THE DIRECT TAX LAWS (AMENDMENT) ACT, 1987, W.E.F. 1-4-1988]
214	Interest payable by Government
215	Interest payable by assessee
216	Interest payable by assessee in case of under-estimate, etc.
217	Interest payable by assessee when no estimate made
218	When assessee deemed to be in default
219	Credit for advance tax

INCOME TAX ACT 1961 SECTIONS AND HEADINGS

SECTION NUMBER	SECTION HEADING
220	When tax payable and when assessee deemed in default
221	Penalty payable when tax in default
222	Certificate to Tax Recovery Officer
223	Tax Recovery Officer by whom recovery is to be effected
224	Validity of certificate and cancellation or amendment thereof
225	Stay of proceedings in pursuance of certificate and amendment or cancellation thereof
226	Other modes of recovery
227	Recovery through State Government
228	[OMITTED BY THE DIRECT TAX LAWS (AMENDMENT) ACT, 1987, W.E.F. 1-4-1989]
228A	Recovery of tax in pursuance of agreements with foreign countries
229	Recovery of penalties, fine, interest and other sums
230	Tax clearance certificate
230A	[OMITTED BY THE FINANCE ACT, 2001, W.E.F. 1-6-2001]
231	[OMITTED BY THE DIRECT TAX LAWS (AMENDMENT) ACT, 1987, W.E.F. 1-4-1989]
232	Recovery by suit or under other law not affected
233	[OMITTED BY THE TAXATION LAWS (AMENDMENT) ACT, 1970, W.E.F. 1-4-1971]
234	[OMITTED BY THE DIRECT TAX LAWS (AMENDMENT) ACT, 1987, W.E.F. 1-4-1989]
234A	Interest for defaults in furnishing return of income
234B	Interest for defaults in payment of advance tax
234C	Interest for deferment of advance tax
234D	Interest on excess refund
235	[OMITTED BY THE FINANCE (NO. 2) ACT, 1971, W.E.F. 1-4-1972]
236	Relief to company in respect of dividend paid out of past taxed profits
236A	Relief to certain charitable institutions or funds in respect of certain dividends
237	Refunds
238	Person entitled to claim refund in certain special cases
239	Form of claim for refund and limitation
240	Refund on appeal, etc.
241	[Omitted by the finance act, 2001, w.e.f. 1-6-2001]
242	Correctness of assessment not to be questioned
243	Interest on delayed refunds
244	Interest on refund where no claim is needed
244A	Interest on refunds
245	Set off of refunds against tax remaining payable
245A	Definitions
245B	Income-tax Settlement Commission

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SECTION NUMBER	SECTION HEADING
245BA	Jurisdiction and powers of Settlement Commission
245BB	Vice-Chairman to act as Chairman or to discharge his functions in certain circumstances
245BC	Power of Chairman to transfer cases from one Bench to another
245BD	Decision to be by majority
245C	Application for settlement of cases
245D	Procedure on receipt of an application under section 245C
245DD	Power of Settlement Commission to order provisional attachment to protect revenue
245E	Power of Settlement Commission to reopen completed proceedings
245F	Powers and procedure of Settlement Commission
245G	Inspection, etc., of reports
245H	Power of Settlement Commission to grant immunity from prosecution and penalty
245HA	Abatement of proceeding before Settlement Commission
245HAA	Credit for tax paid in case of abatement of proceedings
245-I	Order of settlement to be conclusive
245J	Recovery of sums due under order of settlement
245K	Bar on subsequent application for settlement
245L	Proceedings before Settlement Commission to be judicial proceedings
245M	[OMITTED BY THE FINANCE ACT, 1987, W.E.F. 1-6-1987]
245N	Definitions
245-O	Authority for advance rulings
245P	Vacancies, etc., not to invalidate proceedings
245Q	Application for advance ruling
245R	Procedure on receipt of application
245RR	Appellate authority not to proceed in certain cases
245S	Applicability of advance ruling
245T	Advance ruling to be void in certain circumstances
245U	Powers of the Authority
245V	Procedure of Authority
246	Appealable orders
246A	Appealable orders before Commissioner (Appeals)
247	[OMITTED BY THE FINANCE ACT, 1992, W.E.F. 1-4-1993]
248	Appeal by a person denying liability to deduct tax in certain cases
249	Form of appeal and limitation
250	Procedure in appeal
251	Powers of the Commissioner (Appeals)
252	Appellate Tribunal
253	Appeals to the Appellate Tribunal
254	Orders of Appellate Tribunal
255	Procedure of Appellate Tribunal

INCOME TAX ACT 1961 SECTIONS AND HEADINGS

SECTION NUMBER	SECTION HEADING
256	[Omitted by the National Tax Tribunal Act, 2005, with effect from a date yet to be notified]
257	Statement of case to Supreme Court in certain cases
258	[Omitted by the National Tax Tribunal Act, 2005, with effect from a date yet to be notified]
259	[Omitted by the National Tax Tribunal Act, 2005, with effect from a date yet to be notified]
260	Decision of High Court or Supreme Court on the case stated
260A	Appeal to High Court
260B	Case before High Court to be heard by not less than two Judges
261	Appeal to Supreme Court
262	Hearing before Supreme Court
263	Revision of orders prejudicial to revenue
264	Revision of other orders
265	Tax to be paid notwithstanding reference, etc.
266	Execution for costs awarded by Supreme Court
267	Amendment of assessment on appeal
268	Exclusion of time taken for copy
268A	Filing of appeal or application for reference by income-tax authority
269	Definition of "High Court"
269A	Definitions
269AB	Registration of certain transactions
269B	Competent authority
269C	Immovable property in respect of which proceedings for acquisition may be taken
269D	Preliminary notice
269E	Objections
269F	Hearing of objections
269G	Appeal against order for acquisition
269H	Appeal to High Court
269-I	Vesting of property in Central Government
269J	Compensation
269K	Payment or deposit of compensation
269L	Assistance by Valuation Officers
269M	Powers of competent authority
269N	Rectification of mistakes
269-O	Appearance by authorised representative or registered valuer
269P	Statement to be furnished in respect of transfers of immovable property
269Q	Chapter not to apply to transfers to relatives
269R	Properties liable for acquisition under this chapter not to be acquired under other laws

INCOME TAX ACT 1961 SECTIONS AND HEADINGS

SECTION NUMBER	SECTION HEADING
269RR	Chapter not to apply where transfer of immovable property made after a certain date
269S	Chapter not to extend to State of Jammu and Kashmir
269SS	Mode of taking or accepting certain loans and deposits
269T	Mode of repayment of certain loans or deposits
269TT	Mode of repayment of Special Bearer Bonds, 1991
269U	Commencement of Chapter
269UA	Definitions
269UB	Appropriate authority
269UC	Restrictions on transfer of immovable property
269UD	Order by appropriate authority for purchase by Central Government of immovable property
269UE	Vesting of property in Central Government
269UF	Consideration for purchase of immovable property by Central Government
269UG	Payment or deposit of consideration
269UH	Re-vesting of property in the transferor on failure of payment or deposit of consideration
269UI	Powers of the appropriate authority
269UJ	Rectification of mistakes
269UK	Restrictions on revocation or alteration of certain agreements for the transfer of immovable property or on transfer of certain immovable property
269UL	Restrictions on registration, etc., of documents in respect of transfer of immovable property
269UM	Immunity to transferor against claims of transferee for transfer
269UN	Order of appropriate authority to be final and conclusive
269UO	Chapter not to apply to certain transfers
269UP	Chapter not to apply where transfer of immovable property effected after certain date
270	[OMITTED BY THE DIRECT TAX LAWS (AMENDMENT) ACT, 1987, W.E.F. 1-4-1989]
271	Failure to furnish returns, comply with notices, concealment of income, etc.
271A	Failure to keep, maintain or retain books of account, documents, etc.
271AA	Penalty for failure to keep and maintain information and document in respect of international transaction
271AAA	Penalty where search has been initiated
271B	Failure to get accounts audited
271BA	Penalty for failure to furnish report under section 92E
271BB	Failure to subscribe to the eligible issue of capital
271C	Penalty for failure to deduct tax at source
271CA	Penalty for failure to collect tax at source
271D	Penalty for failure to comply with the provisions of section 269SS

INCOME TAX ACT 1961 SECTIONS AND HEADINGS

SECTION NUMBER	SECTION HEADING
271E	Penalty for failure to comply with the provisions of section 269T
271F	Penalty for failure to furnish return of income
271FA	Penalty for failure to furnish annual information return
271FB	Penalty for failure to furnish return of fringe benefits
271G	Penalty for failure to furnish information or document under section 92D
272	[OMITTED BY THE DIRECT TAX LAWS (AMENDMENT) ACT, 1987, W.E.F. 1-4-1989]
272A	Penalty for failure to answer questions, sign statements, furnish information, returns or statements, allow inspections, etc.
272AA	Penalty for failure to comply with the provisions of section 133B
272B	Penalty for failure to comply with the provisions of section 139A
272BB	Penalty for failure to comply with the provisions of section 203A
272BBB	Penalty for failure to comply with the provisions of section 206CA
273	False estimate of, or failure to pay, advance tax
273A	Power to reduce or waive penalty, etc., in certain cases
273AA	Power of Commissioner to grant immunity from penalty
273B	Penalty not to be imposed in certain cases
274	Procedure
275	Bar of limitation for imposing penalties
275A	Contravention of order made under sub-section (3) of section 132
275B	Failure to comply with the provisions of clause (iib) of sub-section (1) of section 132
276	Removal, concealment, transfer or delivery of property to thwart tax recovery
276A	Failure to comply with the provisions of sub-sections (1) and (3) of section 178
276AA	[OMITTED BY THE FINANCE ACT, 1986, W.E.F. 1-10-1986]
276AB	Failure to comply with the provisions of sections 269UC, 269UE and 269UL
276B	Failure to pay tax to the credit of Central Government under Chapter XII-D or XVII-B
276BB	Failure to pay the tax collected at source
276C	Wilful attempt to evade tax, etc.
276CC	Failure to furnish returns of income
276CCC	Failure to furnish return of income in search cases
276D	Failure to produce accounts and documents
276DD	[OMITTED BY THE DIRECT TAX LAWS (AMENDMENT) ACT, 1987, W.E.F. 1-4-1989]
276E	[OMITTED BY THE DIRECT TAX LAWS (AMENDMENT) ACT, 1987, W.E.F. 1-4-1989]
277	False statement in verification, etc.
277A	Falsification of books of account or document, etc.
278	Abetment of false return, etc.

INCOME TAX ACT 1961 SECTIONS AND HEADINGS

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278A	Punishment for second and subsequent offences
278AA	Punishment not to be imposed in certain cases
278AB	Power of Commissioner to grant immunity from prosecution
278B	Offences by companies
278C	Offences by Hindu undivided families
278D	Presumption as to assets, books of account, etc., in certain cases
278E	Presumption as to culpable mental state
279	Prosecution to be at instance of Chief Commissioner or Commissioner
279A	Certain offences to be non-cognizable
279B	Proof of entries in records or documents
280	Disclosure of particulars by public servants
280A. to 280X	[OMITTED BY THE FINANCE ACT, 1988, W.E.F. 1-4-1988]
280Y	[OMITTED BY THE FINANCE ACT, 1990, W.E.F. 1-4-1990]
280Z	[OMITTED BY THE FINANCE ACT, 1990, W.E.F. 1-4-1990]
280ZA	[OMITTED BY THE FINANCE ACT, 1987, W.E.F. 1-4-1988]
280ZB	[OMITTED BY THE FINANCE ACT, 1990, W.E.F. 1-4-1990]
280ZC	[OMITTED BY THE FINANCE ACT, 1990, W.E.F. 1-4-1990]
280ZD	[OMITTED BY THE FINANCE ACT, 1990, W.E.F. 1-4-1990]
280ZE	[OMITTED BY THE FINANCE ACT, 1990, W.E.F. 1-4-1990]
281	Certain transfers to be void
281A	[REPEALED BY THE BENAMI TRANSACTIONS (PROHIBITION) ACT, 1988, W.E.F. 19-5-1988]
281B	Provisional attachment to protect revenue in certain cases
282	Service of notice generally
282A	Authentication of notices and other documents
282B	[OMITTED BY THE FINANCE ACT, 2011, W.E.F. 1-4-2011]
283	Service of notice when family is disrupted or firm, etc., is dissolved
284	Service of notice in the case of discontinued business
285	Submission of statement by a non-resident having liaison office
285A	[OMITTED BY THE FINANCE ACT, 1988, W.E.F. 1-4-1988]
285B	Submission of statements by producers of cinematograph films
285BA	Obligation to furnish annual information return
286	[OMITTED BY THE FINANCE ACT, 1987, W.E.F. 1-6-1987]
287	Publication of information respecting assessee in certain cases
287A	Appearance by registered valuer in certain matters
288	Appearance by authorised representative
288A	Rounding off of income
288B	Rounding off amount payable and refund due
289	Receipt to be given
290	Indemnity
291	Power to tender immunity from prosecution

INCOME TAX ACT 1961 SECTIONS AND HEADINGS

SECTION NUMBER	SECTION HEADING
292	Cognizance of offences
292A	Section 360 of the Code of Criminal Procedure, 1973, and the Probation of Offenders Act, 1958, not to apply
292B	Return of income, etc., not to be invalid on certain grounds
292BB	Notice deemed to be valid in certain circumstances
292C	Presumption as to assets, books of account, etc.
293	Bar of suits in civil courts
293A	Power to make exemption, etc., in relation to participation in the business of prospecting for, extraction, etc., of mineral oils
293B	Power of Central Government or Board to condone delays in obtaining approval
293C	Power to withdraw approval
294	Act to have effect pending legislative provision for charge of tax
294A	Power to make exemption, etc., in relation to certain Union territories
295	Power to make rules
296	Rules and certain notifications to be placed before Parliament
297	Repeals and savings
298	Power to remove difficulties
-	First Schedule
-	Second Schedule
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-	Ninth Schedule
-	Tenth Schedule
-	Eleventh Schedule
-	Twelfth Schedule
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-	Appendix