| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| Basics | 1 | Short title, extent and commencement | | | | | | | |
| | 2 | Definitions | | | | | | | |
| | 3 | Previous year defined | | | | | | | |
| | 4 | Charge of income-tax | | | | | | | |
| | 5 | Scope of total income | | | | | | | |
| | 5a | Apportionment of income between spouses governed by Portuguese Civil Code | | | | | | | |
| | 6 | Residence in India | | | | | | | |
| | 7 | Income deemed to be received | | | | | | | |
| | 8 | Dividend income | | | | | | | |
| | 9 | Income deemed to accrue or arise in India | | | | | | | |
| Exemptions | 10 | Incomes not included in total income | | | | | | | |
| | 10a | Special provision in respect of newly established undertakings in free trade zone, etc | | | | | | | |
| | 10aa | Special provisions in respect of newly established Units in Special Economic Zones | | | | | | | |
| | 10b | Special provisions in respect of newly established hundred per cent export-oriented undertakings | | | | | | | |
| | 10ba | Special provisions in respect of export of certain articles or things | | | | | | | |
| | 10bb | Meaning of computer programmes in certain cases | | | | | | | |
| | 10c | Special provision in respect of certain industrial undertakings in North-Eastern Region | | | | | | | |
| | 11 | Income from property held for charitable or religious purposes | | | | | | | |
| | 12 | Income of trusts or institutions from contributions | | | | | | | |
| | 12a | Conditions for applicability of sections 11 and 12 | | | | | | | |
| | 12aa | Procedure for registration | | | | | | | |
| | 13 | Section 11 not to apply in certain cases | | | | | | | |
| | 13a | Special provision relating to incomes of political parties | | | | | | | |
| | 13b | Special provisions relating to voluntary contributions received by electoral trust | | | | | | | |
| | 14 | Heads of income | | | | | | | |
| | 14a | Expenditure incurred in relation to income not includible in total income | | | | | | | |
| salaries | 15 | Salaries | | | | | | | |
| | 16 | Deductions from salaries | | | | | | | |
| | 17 | “Salary”, “perquisite” and “profits in lieu of salary” defined | | | | | | | |
| | 18 | [Omitted by the Finance Act, 1988, w.e.f. 1-4-1989] | | | | | | | |
| | 19 | [Omitted by the Finance Act, 1988, w.e.f. 1-4-1989] | | | | | | | |
| | 20 | [Omitted by the Finance Act, 1988, w.e.f. 1-4-1989] | | | | | | | |
| | 21 | [Omitted by the Finance Act, 1988, w.e.f. 1-4-1989] | | | | | | | |
| House Property | 22 | Income from house property | | | | | | | |
| | 23 | Annual value how determined | | | | | | | |
| | 24 | Deductions from income from house property | | | | | | | |
| | 25 | Amounts not deductible from income from house property | | | | | | | |
| | 25a | Special provision for cases where unrealised rent allowed as deduction is realised subsequently | | | | | | | |
| | 25aa | Unrealised rent received subsequently to be charged to income-tax | | | | | | | |
| | 25b | Special provision for arrears of rent received | | | | | | | |
| | 26 | Property owned by co-owners | | | | | | | |
| | 27 | “Owner of house property”, “annual charge”, etc., defined | | | | | | | |
| Business or Profe | 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 | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| Business or Profe | 32 | Depreciation | | | | | | | |
| | 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 | | | | | | | |
| | 33b | Rehabilitation allowance | | | | | | | |
| | 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 | | | | | | | |
| | 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 | | | | | | | |
| | 35ad | Deduction in respect of expenditure on specified business | | | | | | | |
| | 35B | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989 | | | | | | | |
| | 35C | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989 | | | | | | | |
| | 35CC | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989 | | | | | | | |
| | 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 programmes of conservation of natural resources | | | | | | | |
| | 35ccc | Expenditure on agricultural extension project | | | | | | | |
| | 35ccd | Expenditure on skill development project | | | | | | | |
| | 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 | | | | | | | |
| | 37 | General | | | | | | | |
| | 38 | Building, etc., partly used for business, etc., or not exclusively so used | | | | | | | |
| | 39 | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989 | | | | | | | |
| | 40 | Amounts not deductible | | | | | | | |
| | 40a | Expenses or payments not deductible in certain circumstances | | | | | | | |
| | 41 | Profits chargeable to tax | | | | | | | |
| | 42 | Special provision for deductions in the case of business for prospecting, etc., for mineral oil | | | | | | | |
| | 43 | Definitions of certain terms relevant to income from profits and gains of business or profession | | | | | | | |
| | 43a | Special provisions consequential to changes in rate of exchange of currency | | | | | | | |
| | 43b | Certain deductions to be only on actual payment | | | | | | | |
| | 43c | Special provision for computation of cost of acquisition of certain assets | | | | | | | |
| | 43d | Special provision in case of income of public financial institutions, public companies, etc | | | | | | | |
| | 44 | Insurance business | | | | | | | |
| | 44a | Special provision for deduction in the case of trade, professional or similar association | | | | | | | |
| | 44aa | Maintenance of accounts by certain persons carrying on profession or business | | | | | | | |
| | 44ab | Audit of accounts of certain persons carrying on business or profession | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 44AC | Omitted by the Finance Act, 1992, w.e.f. 1-4-1993 | | | | | | | |
| | 44ad | Special provision for computing profits and gains of business on presumptive basis | | | | | | | |
| | 44ae | Special provision for computing profits and gains of business of plying, hiring or leasing goods carriages | | | | | | | |
| | 44af | Special provisions for computing profits and gains of retail business | | | | | | | |
| | 44b | Special provision for computing profits and gains of shipping business in the case of non-residents | | | | | | | |
| | 44bb | Special provision for computing profits and gains in connection with the business of exploration, etc., of mineral oils | | | | | | | |
| | 44bba | Special provision for computing profits and gains of the business of operation of aircraft in the case of non-residents | | | | | | | |
| | 80-I | Deduction in respect of profits and gains from industrial undertakings after a certain date, etc. | | | | | | | |
| | 80-IA | Deductions in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc. | | | | | | | |
| | 44bbb | Special provision for computing profits and gains of foreign companies engaged in the business of civil construction, etc., in certain turnkey power projects | | | | | | | |
| | 80-IAB | Deductions in respect of profits and gains by an undertaking or enterprise engaged in development of SEZ | | | | | | | |
| | 44c | Deduction of head office expenditure in the case of non-residents | | | | | | | |
| | 80-IB | Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings | | | | | | | |
| | 80-IC | Special provisions in respect of certain undertakings or enterprises in certain special category States | | | | | | | |
| | 80-ID | Deduction in respect of profits and gains from business of hotels and convention centres in specified area. | | | | | | | |
| | 44d | Special provisions for computing income by way of royalties, etc., in the case of foreign companies | | | | | | | |
| | 80-IE | Special provisions in respect of certain undertakings in North-Eastern States. | | | | | | | |
| | 44da | Special provision for computing income by way of royalties, etc., in case of non-residents | | | | | | | |
| | 44DB | Special provision for computing deductions in the case of business reorganization of co-operative banks | | | | | | | |
| Capital Gains | 45 | Capital gains | | | | | | | |
| | 46 | 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 | | | | | | | |
| | 47 | Transactions not regarded as transfer | | | | | | | |
| | 80-O | Deduction in respect of royalties, etc., from certain foreign enterprises. | | | | | | | |
| | 47a | Withdrawal of exemption in certain cases | | | | | | | |
| | 48 | Mode of computation | | | | | | | |
| | 49 | Cost with reference to certain modes of acquisition | | | | | | | |
| | 50 | Special provision for computation of capital gains in case of depreciable assets | | | | | | | |
| | 50a | Special provision for cost of acquisition in case of depreciable asset | | | | | | | |
| | 50b | Special provision for computation of capital gains in case of slump sale | | | | | | | |
| | 50c | Special provision for full value of consideration in certain cases | | | | | | | |
| | 50d | Fair market value deemed to be full value of consideration in certain cases | | | | | | | |
| | 51 | Advance money received | | | | | | | |
| | 52 | Omitted by the Finance Act, 1987, w.e.f. 1-4-1988 | | | | | | | |
| | 53 | Omitted by the Finance Act, 1992, w.e.f. 1-4-1993 | | | | | | | |
| | 54 | Profit on sale of property used for residence | | | | | | | |
| | 54a | Omitted by the Finance (No. 2) Act, 1971, w.e.f. 1-4-1972 | | | | | | | |
| | 54b | Capital gain on transfer of land used for agricultural purposes not to be charged in certain cases | | | | | | | |
| | 54C | Omitted by the Finance Act, 1976, w.e.f. 1-4-1976 | | | | | | | |
| | 54d | 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 | | | | | | | |
| | 54eb | Capital gain on transfer of long-term capital assets not to be charged in certain cases | | | | | | | |
| | 54ec | Capital gain not to be charged on investment in certain bonds | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 54ed | Capital gain on transfer of certain listed securities or unit not to be charged in certain cases | | | | | | | |
| | 54f | 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 assets in cases of shifting of industrial undertaking from urban area | | | | | | | |
| | 54ga | Exemption of capital gains on transfer of assets in cases of shifting of industrial undertaking from urban area to any SEZ | | | | | | | |
| | 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 | | | | | | | |
| | 55 | Meaning of “adjusted”, “cost of improvement” and “cost of acquisition” | | | | | | | |
| | 55a | Reference to Valuation Officer | | | | | | | |
| Other Sources | 56 | Income from other sources | | | | | | | |
| | 57 | Deductions | | | | | | | |
| | 58 | Amounts not deductible | | | | | | | |
| | 59 | Profits chargeable to tax | | | | | | | |
| | 60 | Transfer of income where there is no transfer of assets | | | | | | | |
| | 61 | Revocable transfer of assets | | | | | | | |
| | 62 | Transfer irrevocable for a specified period | | | | | | | |
| | 63 | “Transfer” and “revocable transfer” defined | | | | | | | |
| | 64 | Income of individual to include income of spouse, minor child, etc | | | | | | | |
| | 65 | Liability of person in respect of income included in the income of another person | | | | | | | |
| | 66 | Total income | | | | | | | |
| | 67 | Omitted by the Finance Act, 1992, w.e.f. 1-4-1993 | | | | | | | |
| | 67a | Method of computing a member’s share in income of association of persons or body of individuals | | | | | | | |
| | 68 | Cash credits | | | | | | | |
| | 69 | Unexplained investments | | | | | | | |
| | 69a | Unexplained money, etc | | | | | | | |
| | 69b | Amount of investments, etc., not fully disclosed in books of account | | | | | | | |
| | 69c | Unexplained expenditure, etc | | | | | | | |
| | 69d | Amount borrowed or repaid on hundi | | | | | | | |
| set-off & carry for | 70 | Set off of loss from one source against income from another source under the same head of income | | | | | | | |
| | 71 | Set off of loss from one head against income from another | | | | | | | |
| | 71a | Transitional provisions for set off of loss under the head “Income from house property” | | | | | | | |
| | 71b | Carry forward and set off of loss from house property | | | | | | | |
| | 72 | Carry forward and set off of business losses | | | | | | | |
| | 72a | Provisions relating to carry forward and set off of accumulated loss and unabsorbed depreciation allowance in amalgamation or demerger, etc | | | | | | | |
| | 72aa | Provisions relating to carry forward and set-off of accumulated loss and unabsorbed depreciation allowance in scheme of amalgamation of banking company in certain cases | | | | | | | |
| | 72ab | Provisions relating to carry forward and set off of accumulated loss and unabsorbed depreciation allowance in business reorganisation of co-operative banks | | | | | | | |
| | 73 | Losses in speculation business | | | | | | | |
| | 73a | Carry forward and set off of losses by specified business | | | | | | | |
| | 74 | Losses under the head “Capital gains” | | | | | | | |
| | 74a | Losses from certain specified sources falling under the head “Income from other sources” | | | | | | | |
| | 75 | Losses of firms | | | | | | | |
| | 76 | Omitted by the Finance Act, 1992, w.e.f. 1-4-1993 | | | | | | | |
| | 77 | Omitted by the Finance Act, 1992, w.e.f. 1-4-1993 | | | | | | | |
| | 78 | Carry forward and set off of losses in case of change in constitution of firm or on succession | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 79 | Carry forward and set off of losses in the case of certain companies | | | | | | | |
| | 80 | Submission of return for losses | | | | | | | |
| Deductions from ( | 80A | Deductions to be made in computing total income | | | | | | | |
| | 80AA | Omitted by the Finance Act, 1997, w.e.f. 1-4-1998 | | | | | | | |
| | 80AB | Deductions to be made with reference to the income included in the gross total income. | | | | | | | |
| | 80AC | Deduction not to be allowed unless return furnished. | | | | | | | |
| | 80B | Definitions. | | | | | | | |
| | 80C | Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc. | | | | | | | |
| | 80CC | Omitted by the Finance (No. 2) Act, 1996, w.r.e.f. 1-4-1993 | | | | | | | |
| | 80CCA | Deduction in respect of deposits under National Savings Scheme or payment to a deferred annuity plan. | | | | | | | |
| | 80CCB | Deduction in respect of investment made under Equity Linked Savings Scheme. | | | | | | | |
| | 80CCC | Deduction in respect of contribution to certain pension funds. | | | | | | | |
| | 80CCD | Deduction in respect of contribution to pension scheme of Central Government. | | | | | | | |
| | 80CCE | Limit on deductions under sections 80C, 80CCC and 80CCD. | | | | | | | |
| | 80CCF | Deduction in respect of subscription to long-term infrastructure bonds. | | | | | | | |
| | 80CCG | Deduction in respect of investment made under an equity savings scheme | | | | | | | |
| | 80D | Deduction in respect of health insurance premia. | | | | | | | |
| | 80DD | Deduction in respect of maintenance including medical treatment of a dependant who is a person with disability. | | | | | | | |
| | 80DDB | Deduction in respect of medical treatment, etc. | | | | | | | |
| | 80E | Deduction in respect of interest on loan taken for higher education. | | | | | | | |
| | 80F | Omitted by the Finance Act, 1985, w.e.f. 1-4-1986. | | | | | | | |
| | 80FF | Omitted by the Finance (No. 2) Act, 1980, w.e.f. 1-4-1981 | | | | | | | |
| | 80G | Deduction in respect of donations to certain funds, charitable institutions, etc. | | | | | | | |
| | 80GG | Deductions in respect of rents paid. | | | | | | | |
| | 80GGA | Deduction in respect of certain donations for scientific research or rural development. | | | | | | | |
| | 80GGB | Deduction in respect of contributions given by companies to political parties. | | | | | | | |
| | 80GGC | Deduction in respect of contributions given by any person to political parties. | | | | | | | |
| | 80H | Omitted by the Taxation Laws (Amendment) Act, 1975, w.e.f. 1-4-1976. | | | | | | | |
| | 80HH | Deduction in respect of profits and gains from newly established industrial undertakings or hotel business in backward areas. | | | | | | | |
| | 80HHA | Deduction in respect of profits and gains from newly established small-scale industrial undertakings in certain areas. | | | | | | | |
| | 80HHB | Deduction in respect of profits and gains from projects outside India. | | | | | | | |
| | 80HHBA | Deduction in respect of profits and gains from housing projects in certain cases. | | | | | | | |
| | 80HHE | Deduction in respect of profits from export of computer software, etc. | | | | | | | |
| | 80HHC | Deduction in respect of profits retained for export business. | | | | | | | |
| | 80HHD | Deduction in respect of earnings in convertible foreign exchange. | | | | | | | |
| | 80HHF | Deduction in respect of profits and gains from export or transfer of film software, etc. | | | | | | | |
| | 80J | [Omitted by the Finance (No. 2) Act, 1996, w.r.e.f. 1-4-1989.] | | | | | | | |
| | 80JJ | [Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.] | | | | | | | |
| | 80JJA | Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste. | | | | | | | |
| | 80JJAA | Deduction in respect of employment of new workmen. | | | | | | | |
| | 80K | Omitted by the Finance Act, 1986, w.e.f. 1-4-1987 | | | | | | | |
| | 80L | [Omitted by the Finance Act, 2005, w.e.f. 1-4-2006.] | | | | | | | |
| | 80LA | Deductions in respect of certain incomes of Offshore Banking Units and International Financial Services Centre. | | | | | | | |
| | 80M | Omitted by the Finance Act, 2003, w.e.f. 1-4-2004 | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 80MM | Omitted by the Finance Act, 1983, w.e.f. 1-4-1984 | | | | | | | |
| | 80N | Omitted by the Finance Act, 1985, w.e.f. 1-4-1986 | | | | | | | |
| | 80P | Deduction in respect of income of co-operative societies. | | | | | | | |
| | 80Q | Deduction in respect of profits and gains from the business of publication of books. | | | | | | | |
| | 80QQ | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989 | | | | | | | |
| | 80QQA | Deduction in respect of professional income of authors of text books in Indian languages. | | | | | | | |
| | 80QQB | Deduction in respect of royalty income, etc., of authors of certain books other than text-books. | | | | | | | |
| | 80R | Deduction in respect of remuneration from certain foreign sources in the case of professors, teachers, etc. | | | | | | | |
| | 80RR | Deduction in respect of professional income from foreign sources in certain cases. | | | | | | | |
| | 80RRA | Deduction in respect of remuneration received for services rendered outside India. | | | | | | | |
| | 80RRB | Deduction in respect of royalty on patents. | | | | | | | |
| | 80S | [Omitted by the Finance Act, 1986, w.e.f. 1-4-1987] | | | | | | | |
| | 80T | [Omitted by the Finance Act, 1987, w.e.f. 1-4-1988] | | | | | | | |
| | 80TT | [Omitted by the Finance Act, 1986, w.e.f. 1-4-1987] | | | | | | | |
| | 80TTA | Deduction in respect of interest on deposits in savings account | | | | | | | |
| | 80U | Deduction in case of a person with disability. | | | | | | | |
| | 80V | [Omitted by the Finance Act, 1994, w.e.f. 1-4-1995.] | | | | | | | |
| | 80VV | [Omitted by the Finance Act, 1985, w.e.f. 1-4-1986] | | | | | | | |
| | 80VVA | [Omitted by the Finance Act, 1987, w.e.f. 1-4-1988] | | | | | | | |
| | 81 to 85C | [Omitted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968.] | | | | | | | |
| Rebates & Relief | 86 | Share of member of an association of persons or body of individuals in the income of the association or body. | | | | | | | |
| | 86A | [Omitted by the Finance Act, 1988, w.e.f. 1-4-1989] | | | | | | | |
| | 87 | Rebate to be allowed in computing income-tax. | | | | | | | |
| | 87A | [Omitted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968.] | | | | | | | |
| | 88 | Rebate on life insurance premia, contribution to provident fund, etc. | | | | | | | |
| | 88A | [Omitted by the Finance (No. 2) Act, 1996, w.r.e.f. 1-4-1994.] | | | | | | | |
| | 88B | [Omitted by the Finance Act, 2005, w.e.f. 1-4-2006.] | | | | | | | |
| | 88C | [Omitted by the Finance Act, 2005, w.e.f. 1-4-2006.] | | | | | | | |
| | 88D | [Omitted by the Finance Act, 2005, w.e.f. 1-4-2006.] | | | | | | | |
| | 88E | Rebate in respect of securities transaction tax. | | | | | | | |
| | 89 | Relief when salary, etc., is paid in arrears or in advance. | | | | | | | |
| | 89A | [Omitted by the Finance Act, 1983, w.e.f. 1-4-1983.] | | | | | | | |
| | 90 | Agreement with foreign countries or specified territories. | | | | | | | |
| | 90A | Adoption by Central Government of agreement between specified associations for double taxation relief. | | | | | | | |
| | 91 | Countries with which no agreement exists. | | | | | | | |
| | 92 | Computation of income from international transaction having regard to arm's length price. | | | | | | | |
| | 92A | Meaning of associated enterprise. | | | | | | | |
| | 92B | Meaning of international transaction. | | | | | | | |
| | 92BA | Meaning of specified domestic transaction | | | | | | | |
| | 92C | Computation of arm's length price. | | | | | | | |
| | 92CA | Reference to Transfer Pricing Officer. | | | | | | | |
| | 92CB | Power of Board to make safe harbour rules. | | | | | | | |
| | 92CC | Advance pricing agreement | | | | | | | |
| | 92CD | Effect to advance pricing agreement | | | | | | | |
| | 92D | Maintenance and keeping of information and document by persons entering into an international transaction or specified domestic transaction | | | | | | | |
| | 92E | Report from an accountant to be furnished by persons entering into international transaction. | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 92F | Definitions of certain terms relevant to computation of arm's length price, etc. | | | | | | | |
| | 93 | Avoidance of income-tax by transactions resulting in transfer of income to non-residents. | | | | | | | |
| | 94 | Avoidance of tax by certain transactions in securities. | | | | | | | |
| | 94A | Special measures in respect of transactions with persons located in notified jurisdictional area. | | | | | | | |
| | 95 | Applicability of General Anti-Avoidance Rule | | | | | | | |
| | 96 | Impermissible avoidance arrangement | | | | | | | |
| | 97 | Arrangement to lack commercial substance | | | | | | | |
| | 98 | Consequence of impermissible avoidance arrangement | | | | | | | |
| | 99 | Treatment of connected person and accommodating party | | | | | | | |
| | 100 | Application of Chapter | | | | | | | |
| | 101 | Framing of guidelines | | | | | | | |
| | 102 | Definitions | | | | | | | |
| | 95 to 103 | [omitted by the Finance Act, 1965, w.e.f. 1-4-1965] | | | | | | | |
| | 104 | [Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.] | | | | | | | |
| | 105 | [Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.] | | | | | | | |
| | 106 | [Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.] | | | | | | | |
| | 107 | [Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.] | | | | | | | |
| | 107A | [Omitted by the Finance Act, 1987, w.e.f. 1-4-1988] | | | | | | | |
| | 108 | [Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.] | | | | | | | |
| | 109 | [Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.] | | | | | | | |
| | 110 | Determination of tax where total income includes income on which no tax is payable. | | | | | | | |
| | 111 | Tax on accumulated balance of recognised provident fund. | | | | | | | |
| | 111A | Tax on short-term capital gains in certain cases. | | | | | | | |
| | 112 | Tax on long-term capital gains. | | | | | | | |
| | 112A | [Omitted by the Finance Act, 1988, w.e.f. 1-4-1989] | | | | | | | |
| | 113 | Tax in the case of block assessment of search cases. | | | | | | | |
| | 114 | [Omitted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968 ] | | | | | | | |
| | 115 | [Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.] | | | | | | | |
| | 115A | Tax on dividends, royalty and technical service fees in the case of foreign companies. | | | | | | | |
| | 115AB | Tax on income from units purchased in foreign currency or capital gains arising from their transfer. | | | | | | | |
| | 115AC | Tax on income from bonds or Global Depository Receipts purchased in foreign currency or capital gains arising from their transfer. | | | | | | | |
| | 115ACA | Tax on income from Global depository receipts purchased in foreign currency or capital gains arising from their transfer | | | | | | | |
| | 115AD | Tax on income of Foreign Institutional Investors from securities or capital gains arising from their transfer. | | | | | | | |
| | 115B | Tax on profits and gains of life insurance business. | | | | | | | |
| | 115BB | Tax on winnings from lotteries, crossword puzzles, races including horse races, card games and other games of any sort or gambling or betting of any form or nature whatsoever | | | | | | | |
| | 115BBA | Tax on non-resident sportsmen or sports associations. | | | | | | | |
| | 115BBB | Tax on income from units of an open-ended equity oriented fund of the Unit Trust of India or of MF | | | | | | | |
| | 115BBC | Anonymous donations to be taxed in certain cases. | | | | | | | |
| | 115BBD | Tax on certain dividends received from foreign companies. | | | | | | | |
| | 115BBE | Tax on income referred to in section 68 or section 69 or section 69A or section 69B or section 69C or section 69D | | | | | | | |
| | 115C | Definitions. | | | | | | | |
| | 115D | Special provision for computation of total income of non-residents. | | | | | | | |
| | 115E | Tax on investment income and long-term capital gains. | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 115F | Capital gains on transfer of foreign exchange assets not to be charged in certain cases. | | | | | | | |
| | 115G | Return of income not to be filed in certain cases. | | | | | | | |
| | 115H | Benefit under Chapter to be available in certain cases even after the assessee becomes resident. | | | | | | | |
| | 115-I | Chapter not to apply if the assessee so chooses. | | | | | | | |
| | 115J | Special provisions relating to certain companies. | | | | | | | |
| | 115JA | Deemed income relating to certain companies. | | | | | | | |
| | 115JAA | Tax credit in respect of tax paid on deemed income relating to certain companies. | | | | | | | |
| | 115JB | Special provision for payment of tax by certain companies. | | | | | | | |
| | 115JC | Special provisions for payment of tax by certain limited liability partnerships. | | | | | | | |
| | 115JD | Tax credit for alternate minimum tax. | | | | | | | |
| | 115JE | Application of other provisions of this Act. | | | | | | | |
| | 115JEE | Application of this Chapter to certain persons | | | | | | | |
| | 115JF | Interpretation in this Chapter | | | | | | | |
| | 115JG | Conversion of an Indian branch of Foreign Company into subsidiary Indian company | | | | | | | |
| | 115K | [Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.] | | | | | | | |
| | 115L | [Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.] | | | | | | | |
| | 115M | [Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.] | | | | | | | |
| | 115N | [Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.] | | | | | | | |
| | 115-O | Tax on distributed profits of domestic companies. | | | | | | | |
| | 115P | Interest payable for non-payment of tax by domestic companies. | | | | | | | |
| | 115Q | When company is deemed to be in default. | | | | | | | |
| | 115R | Tax on distributed income to unit holders. | | | | | | | |
| | 115S | Interest payable for non-payment of tax. | | | | | | | |
| | 115T | Unit trust of India or mutual fund to be an assessee in default. | | | | | | | |
| | 115U | Tax on income in certain cases. | | | | | | | |
| | 115V | Definitions. | | | | | | | |
| | 115VA | Computation of profits and gains from the business of operating qualifying ships. | | | | | | | |
| | 115VB | Operating ships. | | | | | | | |
| | 115VC | Qualifying company. | | | | | | | |
| | 115VD | Qualifying ship. | | | | | | | |
| | 115VE | Manner of computation of income under tonnage tax scheme | | | | | | | |
| | 115VF | Tonnage income. | | | | | | | |
| | 115VG | Computation of tonnage income. | | | | | | | |
| | 115VH | Calculation in case of joint operation, etc. | | | | | | | |
| | 115V-I | Relevant shipping income. | | | | | | | |
| | 115VJ | Treatment of common costs. | | | | | | | |
| | 115VK | Depreciation. | | | | | | | |
| | 115VL | General exclusion of deduction and set off, etc. | | | | | | | |
| | 115VM | Exclusion of loss. | | | | | | | |
| | 115VN | Chargeable gains from transfer of tonnage tax assets. | | | | | | | |
| | 115V-O | Exclusion from provisions of section 115JB. | | | | | | | |
| | 115VP | Method and time of opting for tonnage tax scheme. | | | | | | | |
| | 115VQ | Period for which tonnage tax option to remain in force. | | | | | | | |
| | 115VR | Renewal of tonnage tax scheme. | | | | | | | |
| | 115VS | Prohibition to opt for tonnage tax scheme in certain cases. | | | | | | | |
| | 115VT | Transfer of profits to Tonnage Tax Reserve Account. | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 115VU | Minimum training requirement for tonnage tax company. | | | | | | | |
| | 115VV | Limit for charter in of tonnage | | | | | | | |
| | 115VW | Maintenance and audit of accounts. | | | | | | | |
| | 115VX | Determination of tonnage. | | | | | | | |
| | 115VY | Amalgamation. | | | | | | | |
| | 115VZ | Demerger. | | | | | | | |
| | 115VZA | Effect of temporarily ceasing to operate qualifying ships. | | | | | | | |
| | 115VZB | Avoidance of tax. | | | | | | | |
| | 115VZC | Exclusion from tonnage tax scheme. | | | | | | | |
| | 115W | Definitions. | | | | | | | |
| | 115WA | Charge of fringe benefit tax. | | | | | | | |
| | 115WB | Fringe benefits. | | | | | | | |
| | 115WC | Value of fringe benefits. | | | | | | | |
| | 115WD | Return of fringe benefits | | | | | | | |
| | 115WE | Assessment. | | | | | | | |
| | 115WF | Best judgment assessment. | | | | | | | |
| | 115WG | Fringe benefits escaping assessment. | | | | | | | |
| | 115WH | Issue of notice where fringe benefits have escaped assessment. | | | | | | | |
| | 115WI | Payment of fringe benefit tax. | | | | | | | |
| | 115WJ | Advance tax in respect of fringe benefits. | | | | | | | |
| | 115WK | Interest for default in furnishing return of fringe benefits. | | | | | | | |
| | 115WKA | Recovery of fringe benefit tax by the employer from the employee. | | | | | | | |
| | 115WKB | Deemed payment of tax by employee. | | | | | | | |
| | 115WL | Application of other provisions of this Act. | | | | | | | |
| | 115WM | Chapter XII-H not to apply after a certain date. | | | | | | | |
| Income Tax Autho | 116 | Income-tax authorities | | | | | | | |
| | 117 | Appointment of income-tax authorities. | | | | | | | |
| | 118 | Control of income-tax authorities. | | | | | | | |
| | 119 | Instructions to subordinate authorities. | | | | | | | |
| | 120 | Jurisdiction of income-tax authorities. | | | | | | | |
| | 121 | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988. | | | | | | | |
| | 121A | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988 | | | | | | | |
| | 122 | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988. | | | | | | | |
| | 123 | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988. | | | | | | | |
| | 124 | Jurisdiction of Assessing Officers. | | | | | | | |
| | 125A | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988 | | | | | | | |
| | 125 | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988. | | | | | | | |
| | 126 | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988. | | | | | | | |
| | 127 | Power to transfer cases. | | | | | | | |
| | 128 | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988. | | | | | | | |
| | 129 | Change of incumbent of an office. | | | | | | | |
| | 130 | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988. | | | | | | | |
| | 130A | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988. | | | | | | | |
| Search & Seizure | 131 | Power regarding discovery, production of evidence, etc. | | | | | | | |
| | 132 | Search and seizure. | | | | | | | |
| | 132A | Powers to requisition books of account, etc. | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 132B | Application of seized or requisitioned assets. | | | | | | | |
| | 133 | Power to call for information. | | | | | | | |
| | 133A | Power of survey. | | | | | | | |
| | 133B | Power to collect certain information. | | | | | | | |
| | 134 | Power to inspect registers of companies. | | | | | | | |
| | 135 | Power of Director General or Director, Chief Commissioner or Commissioner and Joint Commissioner. | | | | | | | |
| | 136 | Proceedings before income-tax authorities to be judicial proceedings. | | | | | | | |
| | 137 | Omitted by the Finance Act, 1964, w.e.f. 1-4-1964. | | | | | | | |
| | 138 | Disclosure of information respecting assessees. | | | | | | | |
| Return | 139 | Return of income. | | | | | | | |
| | 139A | Permanent account number. | | | | | | | |
| | 139B | Scheme for submission of returns through Tax Return Preparers. | | | | | | | |
| | 139C | Power of Board to dispense with furnishing documents, etc., with return. | | | | | | | |
| | 139D | Filing of return in electronic form. | | | | | | | |
| | 140 | Return by whom to be signed. | | | | | | | |
| Assessment Proc | 140A | Self-assessment. | | | | | | | |
| | 141 | Omitted by the Taxation Laws (Amendment) Act, 1970, w.e.f. 1-4-1971. | | | | | | | |
| | 141A | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989 | | | | | | | |
| | 142 | Inquiry before assessment. | | | | | | | |
| | 142A | Estimate by Valuation Officer in certain cases. | | | | | | | |
| | 143 | Assessment. | | | | | | | |
| | 144 | Best judgment assessment. | | | | | | | |
| | 144A | Power of Joint Commissioner to issue directions in certain cases. | | | | | | | |
| | 144B | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989 | | | | | | | |
| | 144BA | Reference to Commissioner in certain cases | | | | | | | |
| | 144C | Reference to dispute resolution panel. | | | | | | | |
| | 145 | Method of accounting. | | | | | | | |
| | 145A | Method of accounting in certain cases. | | | | | | | |
| | 146 | Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989.] | | | | | | | |
| | 147 | Income escaping assessment. | | | | | | | |
| | 148 | Issue of notice where income has escaped assessment. | | | | | | | |
| | 149 | Time limit for notice. | | | | | | | |
| | 150 | Provision for cases where assessment is in pursuance of an order on appeal, etc. | | | | | | | |
| | 151 | Sanction for issue of notice. | | | | | | | |
| | 152 | Other provisions. | | | | | | | |
| | 153 | Time limit for completion of assessments and reassessments. | | | | | | | |
| | 153A | Assessment in case of search or requisition. | | | | | | | |
| | 153B | Time-limit for completion of assessment under section 153A. | | | | | | | |
| | 153C | Assessment of income of any other person. | | | | | | | |
| | 153D | Prior approval necessary for assessment in cases of search or requisition. | | | | | | | |
| | 154 | Rectification of mistake. | | | | | | | |
| | 155 | Other amendments. | | | | | | | |
| | 156 | Notice of demand. | | | | | | | |
| | 157 | Intimation of loss. | | | | | | | |
| | 158 | Intimation of assessment of firm. | | | | | | | |
| | 158A | Procedure when assessee claims identical question of law is pending before High Court or Supreme Court. | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 158B | Definitions. | | | | | | | |
| | 158BA | Assessment of undisclosed income as a result of search. | | | | | | | |
| | 158BB | Computation of undisclosed income of the block period. | | | | | | | |
| | 158BC | Procedure for block assessment. | | | | | | | |
| | 158BD | Undisclosed income of any other person. | | | | | | | |
| | 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 assessees. | | | | | | | |
| | 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 | | | | | | | |
| | 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 | | | | | | | |
| Firm Asst | 184 | Assessment as a firm | | | | | | | |
| | 185 | Assessment when section 184 not complied with | | | | | | | |
| | 187 | Change in constitution of a firm | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 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 | | | | | | | |
| TDS/TCS | 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 | | | | | | | |
| | 194i | 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 | | | | | | | |
| | 194lc | Income by way of interest from Indian company | | | | | | | |
| | 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 | | | | | | | |
| | 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 | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 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 | | | | | | | |
| Advance Tax | 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 | | | | | | | |
| | 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 | | | | | | | |
| | 234E | Fee for defaults in furnishing statements | | | | | | | |
| | 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. | | | | | | | |
| Refunds | 237 | Refunds | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 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. | | | | | | | |
| settlement Comm | 245A | Definitions. | | | | | | | |
| | 245B | Income-tax Settlement Commission. | | | | | | | |
| | 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. | | | | | | | |
| | 245I | 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 | | | | | | | |
| Advance Rulings | 245N | Definitions. | | | | | | | |
| | 245O | 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). | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 252 | Appellate Tribunal. | | | | | | | |
| | 253 | Appeals to the Appellate Tribunal. | | | | | | | |
| | 254 | Orders of Appellate Tribunal. | | | | | | | |
| | 255 | Procedure of Appellate Tribunal. | | | | | | | |
| | 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. | | | | | | | |
| | 269I | 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. | | | | | | | |
| | 269O | 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. | | | | | | | |
| | 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. | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 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. | | | | | | | |
| **Penalties** | 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, etc., in respect of certain transactions | | | | | | | |
| | 271AAA | Penalty where search has been initiated. | | | | | | | |
| | 271AAB | 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. | | | | | | | |
| | 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. | | | | | | | |
| | 271H | Penalty for failure to furnish statements, etc. | | | | | | | |
| | 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. | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 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. | | | | | | | |
| Prosecutions | 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. | | | | | | | |
| | 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 | Special Courts | | | | | | | |
| | 280B | Offences triable by Special Court | | | | | | | |
| | 280C | Trial of offences as summons case | | | | | | | |
| offences | 280D | Application of Code of Criminal Procedure, 1973 to proceedings before Special Court | | | | | | | |
| | 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. | | | | | | | |
| Miscellaneous | 282 | Service of notice generally. | | | | | | | |
| | 282A | Authentication of notices and other documents. | | | | | | | |

| | Sec | Description | Conditions | Time Limit | Interest | Penalty | Prosecution | Relevant Rul | Form No |
|---|---|---|---|---|---|---|---|---|---|
| | 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 assessees 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. | | | | | | | |
| | 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. | | | | | | | |
| | 292CC | Authorisation and assessment in case of search or requisition | | | | | | | |
| | 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. | | | | | | | |

| Rule No | Heading | Relevant Sec |
|---|---|---|
| 1 | Short title and commencement | |
| 2 | Definitions | |
| 2A | Limits for the purposes of section 10(13A) | |
| 2B | Conditions for the purpose of section 10(5) | |
| 2BA | Guidelines for the purposes of section 10(10C) | |
| 2BB | Prescribed allowances for the purposes of clause (14) of section 10 | |
| 2BBA | Circumstances and conditions for the purposes of clause (19) of section 10 | |
| 2BC | Amount of annual receipts for the purposes of sub- clauses (iiiad) and (iiiae) of clause (23C) of section 10 | |
| 2C | Guidelines for approval under sub-clauses (iv) and (v) of clause (23C) of section 10 | |
| 2CA | Guidelines for approval under sub-clauses (vi) and (via) of clause (23C) of section 10 | |
| 2D | Guidelines for approval under clause (23F) of section 10 | |
| 2DA | Guidelines for approval under clause (23FA) of section 10 | |
| 2E | Guidelines for approval under clause (23G) of section 10 | |
| 2F | Guidelines for setting up an Infrastructure Debt Fund for the purpose of exemption under clause (47) of section 10 | |
| 3 | Valuation of perquisites | |
| 3A | Exemption of medical benefits from perquisite value in respect of medical treatment of prescribed diseases or ailments in hospitals approved by the Chief Commissioner | |
| 4 | Unrealised rent | |
| 5 | Depreciation | |
| 5A | Form of report by an accountant for claiming deduction under section 32(1)(iia) | |
| 5AA | Prescribed authority for investment allowance | |
| 5AB | Report of audit of accounts to be furnished under section 32AB(5) | |
| 5AC | Report of audit of accounts to be furnished under section 33AB(2) | |
| 5AD | Report of audit of accounts to be furnished under section 33ABA(2) | |
| 5B | Development rebate | |
| 5C | Guidelines, form and manner in respect of approval under clause (ii) and clause (iii) of sub-section (1) of section 35 | |
| 5D | Conditions subject to which approval is to be granted to a Scientific Research Association under clause (ii) of sub-section (1) of section 35 | |

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| 5E | Conditions subject to which approval is to be granted to a University, College or other Institution under clause (ii) and clause (iii) of sub-section (1) of section 35 | |
| 5F | Prescribed authority, guidelines, form, manner and conditions for approval under clause (iia) of sub-section (1) of section 35 | |
| 6 | Prescribed authority for expenditure on scientific research | |
| 6A | [OMITTED BY THE IT (THIRTY-SECOND AMDT.) RULES, 1999, W.E.F. 19-11-1999] | |
| 6AA | [OMITTED BY THE IT (THIRTY-SECOND AMDT.) RULES, 1999, W.E.F. 19-11-1999] | |
| 6AAA | Prescribed authority for the purposes of sections 35CC and 35CCA | |
| 6AAB | [OMITTED BY THE IT (THIRTY-SECOND AMDT.) RULES, 1999, W.E.F. 19-11-1999] | |
| 6AAC | Prescribed authority for the purposes of section 35CCB | |
| 6AB | Form of audit report for claiming deductions under sections 35D and 35E | |
| 6ABA | Computation of aggregate average advances for the purposes of clause (viia) of sub-section (1) of section 36 | |
| 6ABAA | Infrastructure facility under clause (d) of the Explanation to clause (viii) of sub-section (1) of section 36 | |
| 6ABB | Form of report for claiming deduction under clause (xi) of sub-section (1) of section 36 | |
| 6AC | [OMITTED BY THE IT (THIRTY-SECOND AMDT.) RULES, 1999, W.E.F. 19-11-1999] | |
| 6B | [OMITTED BY THE IT (THIRTY-SECOND AMDT.) RULES, 1999, W.E.F. 19-11-1999] | |
| 6C | [OMITTED BY THE IT (AMDT.) RULES, 1973, W.E.F. 1-4-1973] | |
| 6D | [OMITTED BY THE IT (THIRTY-SECOND AMDT.) RULES, 1999, W.E.F. 19-11-1999] | |
| 6DD | Cases and circumstances in which payment in a sum exceeding twenty thousand rupees may be made otherwise than by an account payee cheque drawn on a bank or account payee bank draft | |
| 6DDA | Conditions that a stock exchange is required to fulfil to be notified as a recognised stock exchange for the purposes of clause (d) of proviso to clause (5) of section 43 | |
| 6DDB | Notification of a recognised stock exchange for the purposes of clause (d) of proviso to clause (5) of section 43 | |
| 6E | Limits of reserve for unexpired risks | |
| 6EA | Special provision regarding interest on bad and doubtful debts of financial institutions, banks, etc. | |
| 6EB | Categories of bad or doubtful debts in the case of a public company under clause (b) of section 43D | |
| 6F | Books of account and other documents to be kept and maintained under section 44AA(3) by persons carrying on certain professions | |
| 6G | Report of audit of accounts to be furnished under section 44AB | |
| 6GA | Form of report of audit to be furnished under sub-section (2) of section 44DA | |
| 6H | Form of report of an accountant under sub-section (3) of section 50B | |

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| 7 | Income which is partially agricultural and partially from business | |
| 7A | Income from the manufacture of rubber | |
| 7B | Income from the manufacture of coffee | |
| 8 | Income from the manufacture of tea | |
| 8A | Conditions for the grant of development allowance | |
| 8B | Guidelines for notification of zero coupon bond | |
| 8C | Computation of pro rata amount of discount on a zero coupon bond for the purpose of clause (iiia) of sub-section (1) of section 36 | |
| 8D | Method for determining amount of expenditure in relation to income not includible in total income | |
| 9 | Royalties or copyright fees, etc., for literary or artistic work | |
| 9A | Deduction in respect of expenditure on production of feature films | |
| 9B | Deduction in respect of expenditure on acquisition of distribution rights of feature films | |
| 9C | Conditions for carrying forward or set off of accumulated loss and unabsorbed depreciation allowance in case of amalgamation | |
| 10 | Determination of income in the case of non-residents | |
| 10A | Meaning of expressions used in computation of arm’s length price | |
| 10AB | Other method of determination of arm's length price | |
| 10B | Determination of arm’s length price under section 92C | |
| 10C | Most appropriate method | |
| 10D | Information and documents to be kept and maintained under section 92D | |
| 10E | Report from an accountant to be furnished under section 92E | |
| 11 | [OMITTED BY THE IT (TWENTY-FIRST AMDT.) RULES, 2001, W.E.F 21-8-2001] | |
| 11A | Medical authority for certifying autism, cerebral palsy and multiple disabilities and certificate to be obtained from the medical authority for the purposes of deduction under section 80DD and section 80U | |
| 11AA | Requirements for approval of an institution or fund under section 80G | |
| 11B | Conditions for allowance for deduction under section 80GG | |
| 11C | Prescribed fields for the purposes of deduction in respect of remuneration received from foreign employers or Indian concerns under section 80RRA | |
| 11D | Omitted by the IT (Twentieth Amdt.) Rules, 2003, w.r.e.f. 1-4-2003 | |
| 11DD | Specified diseases and ailments for the purpose of deduction under section 80DDB | |
| 11E | [OMITTED BY THE IT (THIRTY-SECOND AMDT.) RULES, 1999, W.E.F. 19-11-1999] | |

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|---|---|---|
| 11EA | Guidelines for specifying industrially backward districts for the purpose of deduction under sub-section (5) of section 80-IB | |
| 11EE | [OMITTED BY THE IT (THIRTY-SECOND AMDT.) RULES, 1999, W.E.F. 19-11-1999] | |
| 11F | General | |
| 11G | Composition of the National Committee | |
| 11H | Headquarters and Secretariat | |
| 11I | Functions | |
| 11J | Guidelines for approval of associations and institutions | |
| 11K | Guidelines for recommending projects or schemes | |
| 11L | Application for approval of an association or institution or for recommendation of a project or scheme by the National Committee | |
| 11M | Procedure before the National Committee | |
| 11MA | Form of report by an approved association or institution under clause (ii) of sub-section (4) of section 35AC | |
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