Income Tax Act,1961	
Section	**Title**
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
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
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]
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
28	Profits and gains of business or profession
29	Income from profits and gains of business or profession, how computed
30	Rent, rates, taxes, repairs and insurance for buildings
31	Repairs and insurance of machinery, plant and furniture
32	Depreciation

32A	Investment allowance
32AB	Investment deposit account
32AC	Investment in new plant or machinery
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
43CA	Special provision for full value of consideration for transfer of assets other than capital assets in certain cases
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
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
44BBB	Special provision for computing profits and gains of foreign companies engaged in the business of civil construction, etc., in certain turnkey power projects
44C	Deduction of head office expenditure in the case of non-residents
44D	Special provisions for computing income by way of royalties, etc., in the case of foreign companies
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
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
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
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 Special Economic Zone
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
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
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
79	Carry forward and set off of losses in the case of certain companies
80	Submission of return for losses
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.
80EE	Deduction in respect of interest on loan taken for residential house property

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.
80HHC	Deduction in respect of profits retained for export business.
80HHD	Deduction in respect of earnings in convertible foreign exchange.
80HHE	Deduction in respect of profits from export of computer software, etc.
80HHF	Deduction in respect of profits and gains from export or transfer of film software, etc.
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.
80-IAB	Deductions in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone.
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.
80-IE	Special provisions in respect of certain undertakings in North-Eastern States.
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
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
80-O	Deduction in respect of royalties, etc., from certain foreign enterprises.
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.]
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	Rebate of income-tax in case of certain individuals.
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.
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 Mutual Funds.
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.
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 persons other than a company
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.
115QA	Tax on distributed income to shareholders
115QB	Interest payable for non-payment of tax by company
115QC	When company is deemed to be assessee 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.
115TA	Tax on distributed income to investors
115TB	Interest payable for non-payment of tax
115TC	Securitisation trust to be 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.
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.
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.
125	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
125A	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.
131	Power regarding discovery, production of evidence, etc.
132	Search and seizure.
132A	Powers to requisition books of account, etc.
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.
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.
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.
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
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
194-IA	Payment on transfer of certain immovable property other than agricultural land
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
194LD	Income by way of interest on certain bonds and Government securities
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
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
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.
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.
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
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).
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.
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, 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.
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.
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
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.
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 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.