

## Changes in Section

With the enactment of the Income Tax Act, 2025, all provisions of the Income Tax Act, 1961 have been updated and restructured. The following table provides a comprehensive comparison of every key section of the Income Tax Act, 1961 and their corresponding provisions in the 2025 Act, along with a brief description of each section

S.No	Old Section (1961 Act)	New Section (2025 Act)	Description as per IT Act 1961	Description as per IT Act 2025
1	4	4	Basis of Charge	Basis of Charge
2	6	6	Residence in India.	Residence in India.
3	9	9	Income deemed to accrue or arise in India.	Income deemed to accrue or arise in India.
4	15	15	Charging Section-Salary	Charging Section-Salary
5	16	19	Deduction from Salary	Deduction from Salary
6	22	20	Income from house property	Income from house property
7	28	26	Charging Section-PGBP	Charging Section-PGBP
8	36	29 & 30	Other Deduction	Other Deduction
9	37	34	General conditions for allowable deductions	General conditions for allowable deductions
10	40	35	Amounts not deductible in certain circumstances	Amounts not deductible in certain circumstances
11	40(a)	35(b)	Default in TDS / Equalisation Levy	Default in TDS / Equalisation Levy
12	40A	36	Expenses or payments not deductible in certain circumstances.	Expenses or payments not deductible in certain circumstances.
13	40A(3)	36(4)	Cash expenses exceeding Rs.10,000 <sup>^</sup>	Cash expenses exceeding Rs.10,000 <sup>^</sup>
14	43B	37	Certain deductions to be only on actual payment.	Certain deductions to be only on actual payment.
15	43B(h)	37(2)(g)	Payment to micro/ small enterprise after the time limit under MSMED Act	Payment to micro/ small enterprise after the time limit under MSMED Act
16	45	67	Charging Section-Capital gain	Charging Section-Capital gain
17	47	70	Transactions not regarded as transfer.	Transactions not regarded as transfer.

18	56	92	Charging Section-Other Sources	Charging Section-Other Sources
19	90	159	Agreement with foreign countries or specified territories.	Agreement with foreign countries or specified territories and adoption by Central Government of agreement between specified associations for double taxation relief.
20	91	160	Countries with which no agreement exists.	Countries with which no agreement exists.
21	92	161	Computation of income from international transaction having regard to arm's length price.	Computation of income from international transaction and specified domestic transaction having regard to arm's length price
22	115A	207	Tax on dividends, royalty and technical service fees in the case of foreign companies.	Tax on dividends, royalty and fees for technical service in case of foreign companies.
23	115BA	199	Tax on income of certain manufacturing domestic companies.	Tax on income of certain manufacturing domestic companies.
24	115BAA	200	Tax on income of certain domestic companies.	Tax on income of certain domestic companies.
25	115BAC	202	Tax on income of individuals 34[, Hindu undivided family and others].	New tax regime for individuals, Hindu undivided family and others.
26	115BAD	203	Tax on income of certain resident co-operative societies.	Tax on income of certain resident co-operative societies.
27	115BBA	211	Tax on non-resident sportsmen or sports associations.	Tax on non-resident sportsmen or sports associations.
28	142	268	Inquiry before assessment.	Inquiry before assessment.
29	144	271	Best judgment assessment.	Best judgment assessment.
30	145	276	Method of accounting.	Method of accounting.
31	147	279	Income escaping assessment	Income escaping assessment
32	148	280	Issue of notice where income has escaped assessment	Issue of notice where income has escaped assessment
33	139	263	Return of Income	Return of Income
34	143(1)	270(1)	Assessment	Assessment
35	234A	423	Interest for defaults in furnishing return of income.	Interest for defaults in furnishing return of income.

36	234B	424	Interest for defaults in payment of advance tax.	Interest for defaults in payment of advance tax.
37	234F	428	Fee for default in furnishing return of income.	Fee for default in furnishing return of income.
38	270A	439	Penalty for under-reporting and misreporting of income.	Penalty for under-reporting and misreporting of income.
39	271AAC	443	Penalty in respect of certain income.	Penalty in respect of certain income.
40	271B	446	Failure to get accounts audited	Failure to get accounts audited
41	44AB	63	Audit of accounts of certain persons carrying on business or profession.	Tax Audit
42	44AD	58	Special provision for computing profits and gains of business on presumptive basis.	Special provision for computing profits and gains of business or profession on presumptive basis in case of certain residents
43	44ADA	58	Special provision for computing profits and gains of business on presumptive basis.	Special provision for computing profits and gains of business or profession on presumptive basis in case of certain residents
44	80C to 80U	122 to 154	Deduction	Deduction
45	87A	156	Rebate of income-tax in case of certain individuals.	Rebate of income-tax in case of certain individuals.