

# **INCOME-TAX ACT, 1961**

43 OF 1961

**AS AMENDED BY FINANCE ACT, 2011**

*An Act to consolidate and amend the law relating to income- tax and super-tax*

BE it enacted by Parliament in the Twelfth Year of the Republic of India as follows :—

## **Short title, extent and commencement.**

1. (1) This Act may be called the Income-tax Act, 1961.
- (2) It extends to the whole of India.
- (3) Save as otherwise provided in this Act, it shall come into force on the 1st day of April, 1962.