

## INCOME-TAX ACT, 2025

### Chapter I: PRELIMINARY

#### **Section 1 - Short title, extent and commencement.**

- (1) This Act may be called the Income-tax Act, 2025.
- (2) It extends to the whole of India.
- (3) Save as otherwise provided in this Act, it shall come into force on the 1st April, 2026.