taxsutra All rights reserved

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.

Downloaded by @weboapps.com at 29/11/26 08:41am