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INCOME-TAX ACT, 2025

Chapter X: SPECIAL PROVISIONS RELATING TO AVOIDANCE OF TAX

Section 164 - Meaning of specified domestic transaction.

For the purposes of this Chapter, the expression “specified domestic transaction” in case of an assessee means any of the following transactions (not being an international transaction),—

(a) any transaction referred to in section 122;

(b) any transfer of goods or services referred to in section 140(9);

(c) any business transacted between the assessee and other person as referred to in section 140(13);

(d) any transaction, referred to in any other section under Chapter VIII , to which provisions of section 140(9) or (13) of this Act or section 80-IA(8) or (10) of the Income-tax Act, 1961 are applicable; [1]

(e) any business transacted between the persons referred to in section 205(4);

(f) any other transaction as may be prescribed,

and where the aggregate of such transactions entered into by the assessee in a tax year exceeds a sum of twenty crore rupees.

1. Omitted by The Finance Act, 2026

"or section 144"

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