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INCOME-TAX ACT, 2025

A: Determination of tax in certain special cases

Section 191 - Tax on accumulated balance of recognised provident fund.

Where the accumulated balance due to an employee participating in a recognised provident fund is included in his total income, owing to the provisions of paragraph 8 of Part A of Schedule XI not being applicable, the Assessing Officer shall calculate the total of the various sums of tax as per the provisions of paragraph 9 thereof.

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