

## INCOME-TAX ACT, 2025

### Chapter XXIII: MISCELLANEOUS

#### **Section 532 - Power to frame schemes.**

(1) The Central Government may, by notification, make a scheme for any of the purposes of this Act, so as to impart greater efficiency, transparency and accountability by—

(a) eliminating the interface with the assessee or any other person to the extent technologically feasible;

(b) optimising utilisation of the resources through economies of scale and functional specialisation.

(2) The Central Government may, for the purposes of giving effect to the scheme made under sub-section (1), by notification, direct that any of the provisions of this Act shall not apply or shall apply with such exceptions, modifications and adaptations as specified in the notification.

(3) Where a scheme has been notified under the provisions of the Income-tax Act, 1961 with a view to eliminating the interface with the assessee or any other person, the Central Government may, by notification, amend or modify the said scheme as per the provisions of sub-section (1), and the provisions of sub-section (2) shall apply accordingly.

(4) Every notification issued under sub-sections (1), (2) and (3) shall, as soon as may be after the notification is issued, be laid before each House of Parliament.