

INCOME-TAX ACT, 2025

Chapter XXIII: MISCELLANEOUS

Section 535 - Removal of difficulties.

(1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by general or special order, do anything not inconsistent with such provisions which appears to it to be necessary or expedient for the purpose of removing the difficulty.

(2) In particular, and without prejudice to the generality of the foregoing power, any order referred to in sub-section (1) may provide for the adaptations or modifications subject to which the Income-tax Act, 1961 shall apply in relation to the assessments for the tax year ending on the 31st March, 2026, or any earlier tax year.

(3) No order under sub-section (1) shall be made after the expiration of three years from the 1st April, 2026.

(4) Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.