INCOME TAX ACT 1961 → INCOME TAX ACT 2025

Section Mapping & Cross-Reference Table

● Effective 1 April 2026 | Compiled for Professional Reference

The **Income Tax Act, 2025** replaces the Income Tax Act, 1961 with effect from **1 April 2026**. The new Act consolidates 819 sections into **536 sections** across 23 chapters, eliminating all provisos and replacing the Previous Year / Assessment Year framework with a single **Tax Year**. This table maps the sections most commonly encountered in notices, assessments, and compliance proceedings.

__Amber § number__ = Mapping verified from official / post-April 2026 sources

__ (asterisk)__ = Per IT Bill, 2025 as introduced — cross-check with official IT Dept utility*

FILING OF RETURNS

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§ 139	Return of income (all types)	§ 263	Return of income (consolidated — original, belated, revised & updated)	*All return types now in a single unified section*
§ 139(1)	Mandatory filing of return	**§ 263(1) ***	Mandatory return filing	*Threshold-based filing criteria retained*
§ 139(4)	Belated return	**§ 263(4) ***	Belated return	*Time limit: before end of Tax Year or assessment completion*
§ 139(5)	Revised return	**§ 263(5) ***	Revised return	*Can be revised before assessment completion*
§ 139(8A)	Updated return (ITR-U)	§ 263(6)	Updated return	*Window extended to 48 months (was 24 months); additional tax: 25%–70%*
§ 139(9)	Defective return	**§ 263(8) ***	Defective return	*15-day rectification window retained*

PRELIMINARY INQUIRY & INFORMATION

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§ 142(1)	Notice before assessment — calling for information / return	**§ 243 ***	Notice before assessment	*Pre-assessment inquiry notice; 30-day response window*
§ 133(6)	Calling for information from third parties	**§ 232 ***	Power to call for information	*Applies to banks, institutions, entities; failure attracts penalty*

§ 133A	Survey	**§ 225** *	Survey	*Survey powers retained; faceless proceedings expanded*
§ 132	Search and seizure	**§ 224** *	Search and seizure	*No substantive change in powers; procedure digitalised*

ASSESSMENT & PROCESSING

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§ 143(1)	Summary processing — intimation	**§ 270**	Processing of return of income	*Intimation within 9 months; faceless processing now statutory*
§ 143(2)	Notice for scrutiny assessment	**§ 244**	Notice for scrutiny	*Must be issued within 3 months of the end of the Tax Year; mandatory*
§ 143(3)	Scrutiny assessment order	**§ 246** *	Assessment order	*Time limit: 12 months from end of Tax Year in which return filed*
§ 144	Best judgment assessment	**§ 271**	Best judgment assessment	*Opportunity to respond mandatory before ex-parte order*
§ 144B	Faceless assessment scheme	**§ 270 / 532**	Faceless assessment (now statutory)	*Elevated from admin scheme to statutory right under new Act*

REASSESSMENT

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§ 147	Income escaping assessment	**§ 279**	Income escaping assessment	*Applies to Tax Year 2026-27 onward; substantive test unchanged*
§ 148	Notice for reassessment	**§ 280**	Notice where income has escaped assessment	*AO must first complete Sec 281 inquiry; Sec 280 notice follows*
§ 148A	Inquiry / show-cause before reassessment	**§ 281**	Inquiry and show-cause before reassessment	*Mandatory 7-day show-cause; taxpayer response before notice u/s 280*
§ 149	Time limit for notice u/s 148	**§ 282** *	Time limit for notice u/s 280	*3 years (general); 10 years where escaped income exceeds Rs 50 lakh*
§ 150	Provision for cases where assessment is in pursuance of order	**§ 283** *	Provision for assessment in pursuance of order	*No change in substance*

RECTIFICATION & DEMAND

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§ 154	Rectification of mistake apparent from record	§ 288 *	Rectification of mistake	*4-year time limit from date of order; application or suo motu*
§ 156	Notice of demand	§ 307 *	Notice of demand	*30 days to pay (AO may extend); failure triggers penalty u/s 311*
§ 220	When tax is payable and when assessee is deemed in default	§ 309 *	Tax payment and default	*Time limit and default consequences retained*
§ 221	Penalty payable when tax in default	§ 311 *	Penalty for default in payment	*Max penalty = tax amount in arrears*
§ 245	Set-off of refunds against tax remaining payable	§ 318 *	Set-off of refunds	*Intimation to assessee before set-off; 30-day response period*

INTEREST

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§ 234A	Interest for default in furnishing return	§ 423	Interest for default in furnishing return	*1% per month; computed on assessed tax less TDS/advance tax*
§ 234B	Interest for default in payment of advance tax	§ 424	Interest for default in advance tax payment	*1% per month on shortfall; 90% threshold for advance tax retained*
§ 234C	Interest for deferment of advance tax	§ 425	Interest for deferment of advance tax	*1% per month on shortfall at each instalment due date*
§ 234D	Interest on excess refund	§ 426	Interest on excess refund	*Simple interest on refund that is later found excess*

PENALTIES

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§ 270A	Penalty for under-reporting / misreporting of income	§ 439	Penalty for under-reporting / misreporting	*Under-reporting: 50%; Misreporting: 200% — rates unchanged*
§ 270AA	Immunity from penalty u/s 270A	§ 440	Immunity from penalty	*Application via Form 161 (was Form 68); conditions unchanged*
§ 271A	Failure to keep / maintain books of account	§ 450 *	Penalty for failure to maintain books	*Penalty: Rs 25,000*
§ 271B	Failure to get accounts audited u/s 44AB	§ 451 *	Penalty for failure to get tax audit done	*Penalty: 0.5% of turnover, max Rs 1.5 lakh*

§ 271C	Failure to deduct tax at source (TDS)	**§ 452** *	Penalty for failure to deduct TDS	*Amount equal to tax not deducted*
§ 272A	Penalty for failure to comply with notice / summons	**§ 466** *	Penalty for failure to comply	*Rs 10,000 per default*

APPEALS

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§ 246A	Appealable orders — to CIT (Appeals)	**§ 349** *	Appealable orders	*Order u/s 270 (intimation), 246/271 (assessment), 288 (rectification) etc.*
§ 251	Powers of the Commissioner (Appeals)	**§ 353** *	Powers of the Commissioner (Appeals)	*Power to enhance, reduce or annul; confirm or set aside — retained*
§ 253	Appeal to Income Tax Appellate Tribunal	**§ 356** *	Appeal to Income Tax Appellate Tribunal (ITAT)	*60-day filing window; ITAT stays demand on application*
§ 254	Orders of Appellate Tribunal	**§ 357** *	Orders of ITAT	*Misc application for rectification within 6 months*
§ 260A	Appeal to High Court	**§ 361** *	Appeal to High Court	*Substantial question of law; 120-day filing window*
§ 261	Appeal to Supreme Court	**§ 362** *	Appeal to Supreme Court	*On certificate by HC or special leave*

DEDUCTIONS (CHAPTER VI-A)

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§ 80C	Deductions — LIC, PPF, ELSS, home loan principal etc.	**§ 123**	Deductions for savings and investments	*Max deduction Rs 1.5 lakh; eligible instruments unchanged*
§ 80D	Health insurance premium deduction	**§ 124** *	Deduction for health insurance premium	*Limits retained: Rs 25,000 (general), Rs 50,000 (senior citizen)*
§ 80G	Donation to charitable institutions	**§ 126** *	Deduction for donations	*100% / 50% deduction based on fund/institution*
§ 80GG	Deduction for rent paid (no HRA)	**§ 128** *	Deduction for rent	*Least of: Rs 5,000/month, 25% of income, or rent – 10% income*
§ 80TTA	Interest on savings bank account	**§ 135** *	Interest on savings account	*Max Rs 10,000 for non-senior-citizen*

§ 80TTB	Interest income — senior citizens	**§ 136** *	Interest on deposits — senior citizens	*Max Rs 50,000 for persons above 60 years*

PRESUMPTIVE TAXATION & AUDIT

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§ 44AB	Tax audit (turnover / receipts threshold)	**§ 63** *	Tax audit	*Thresholds: Rs 10 Cr (business, digital), Rs 50 lakh (profession)*
§ 44AD	Presumptive taxation — business	**§ 58** *	Presumptive taxation for eligible business	*8% (cash)/6% (digital) of turnover; turnover limit Rs 3 Cr*
§ 44ADA	Presumptive taxation — profession	**§ 59** *	Presumptive taxation for specified professions	*50% of gross receipts; limit Rs 75 lakh*
§ 44AE	Presumptive — goods carriage	**§ 60** *	Presumptive — goods carriage	*Rs 1,000/ton per month; retained*

TAX REGIME

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§ 115BAC	New tax regime (default from AY 2024-25)	**§ 202** *	Default tax regime	*New regime is now the default; old regime requires opt-in*
§ 115BAA	Corporate tax at 22%	**§ 194** *	Corporate tax — lower rate option	*22% rate for domestic companies retained*

Important: *The Income Tax Act, 2025 applies to Tax Year 2026-27 (1 April 2026 onwards). For any proceeding relating to a period before 1 April 2026, the Income Tax Act, 1961 continues to apply. Sections marked * are based on the Income-tax Bill, 2025 as introduced in Parliament and should be cross-verified against the final enacted text using the official parallel-reading utility available on the Income Tax Department portal (incometaxindia.gov.in).*

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