Income-tax Act, 1961 → 2025
Complete Section Mapping

Every section of the old Act traced into the new one — in one reference

Sections mapped	472
Carried into the 2025 Act	338
Omitted	134
Chapters covered	48

In force from 1 April 2026

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ITA 1961	ITA 2025	STATUS	SUBJECT	WHAT CHANGED
First Schedule	Schedule I	Retained	**Insurance Business** Schedules	• Specific adjustments for surplus/deficit as per actuarial valuations. Impact: Medium - Only for insurance companies.
Fourth Schedule (Part A)	Schedule XI (Part A)	Retained	**Recognised Provident Funds** Schedules	• Limits mapped to Section 10 exemptions securely. Impact: High - Governs private PF trusts for large corporates.
Fourth Schedule (Part B & C)	Schedule XI (Part B)	Retained	**Approved Superannuation and Gratuity Funds** Schedules	• Digital compliance and reporting mandates added for fund managers. Impact: Medium - Streamlines corporate retiral trust management.
Second Schedule	Schedule XII	Retained	**Procedure for Recovery of Tax** Schedules	• Integration with central banking APIs allows TRO to freeze accounts at the click of a button. Impact: Very High - The ultimate recovery tool for the Income Tax Department.
Set-off Rules (New Regime)	—	Omitted	**Set-off of House Property Loss Against Salary Abolished** Set-off & Carry Forward	• Major blow to taxpayers buying second homes on loan to reduce their salary tax. Impact: High - Eliminates a major tax-planning strategy for high-income earners.
1	1	Retained	**Short title, extent and commencement** Preliminary	• Year updated from 1961 to 2025. • Commencement date explicitly set. Impact: Low - Technical transition only.
3	3	Retained	**Previous Year defined** Definitions	• Simplified wording for newly set up businesses. Impact: Low - Status quo.
4	4	Retained	**Charge of Income-tax** Basis of Charge	• Schedules for tax rates are now more deeply integrated within the Act itself. Impact: Critical - Without this, no tax can be levied.
5	5	Retained	**Scope of Total Income** Basis of Charge	• No major structural change. Impact: High - Defines jurisdictional tax net.
6	6	Retained	**Residence in India** Basis of Charge	• Condition for deemed residency (120 days) for Indian citizens with income above 15 lakhs solidified. Impact: Very High - Crucial for NRI taxation and HNI tax planning.
7	7	Retained	**Income deemed to be received** Basis of Charge	• Interest above specified PF contribution limits explicitly mapped here. Impact: Medium - Affects high-salary earners' PF taxation.
8	8	Retained	**Dividend Income** Basis of Charge	• None. Taxation remains in the hands of the shareholder. Impact: Medium - Standard corporate finance rule.
9	9	Retained	**Income deemed to accrue or arise in India** Basis of Charge	• Digital user thresholds defined tightly to tax foreign tech giants. Impact: Critical - The core of India's International Taxation framework.
9A	10	Retained	**Certain activities not to constitute business connection** Basis of Charge	• Compliance conditions relaxed slightly for GIFT City IFSC funds. Impact: High - Essential for the offshore asset management industry.
10A	—	Omitted	**Special provision in respect of newly established undertakings in free trade zone, etc.** Tax Holidays	• No longer applicable for any current assessment year. Impact: Low - Historical data for older IT companies.

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10AA	14	Retained	**Special provisions in respect of newly established Units in SEZ** Exemptions	• Strict linking with foreign exchange realization timelines. Impact: Medium - Sunsetting incentive, replaced by PLI schemes.
10B	—	Omitted	**Special provisions in respect of newly established hundred per cent export-oriented undertakings** Tax Holidays	• Completely phased out. Impact: Low - Historical context.
10BA	—	Omitted	**Special provisions in respect of export of certain articles or things** Tax Holidays	• Phased out. Impact: Low - Niche historical exemption for the handicrafts sector.
10C	—	Omitted	**Special provision in respect of certain industrial undertakings in North-Eastern Region** Tax Holidays	• Sunset active. Impact: Medium - Historical context for regional development.
11	15	Retained	**Income from property held for charitable or religious purposes** Charitable Trusts	• Corpus donations must be invested in specified Section 11(5) modes instantly to claim exemption. Impact: Very High - The foundational section for NGO/Trust taxation.
12	16	Retained	**Income of trusts or institutions from contributions** Charitable Trusts	• Anonymous donations strictly tracked to prevent money laundering. Impact: High - Governs how daily donations are treated for NGOs.
13	18	Retained	**Section 11 not to apply in certain cases** Charitable Trusts	• Close tracking of related-party transactions (founders/trustees) using PAN data. Impact: Critical - Prevents misuse of charitable status for personal gain.
14	19	Retained	**Heads of Income** Computation of Total Income	• No structural changes to the heads of income. Impact: Low - Foundational continuity.
14A	19A	Retained	**Expenditure incurred in relation to income not includible in total income** Computation of Total Income	• Clarified that disallowance applies even if no exempt income is actually earned during that specific year. Impact: High - Crucial for corporate assessments and investment companies.
15	20	Retained	**Salaries - Basis of Charge** Salary	• Arrears of salary mapped directly to the new automated relief calculation matrix. Impact: Low - Foundational continuity.
16	21	Retained	**Deductions from Salaries** Salary	• Standard Deduction limit algorithms updated to auto-adjust based on inflation indices for future years. Impact: High - Affects the take-home pay calculation for every salaried employee.
16(iii) (New Regime)	—	Omitted	**Professional Tax & Entertainment Allowance Deductions Disallowed** Deductions	• State professional tax paid can no longer be deducted from federal taxable salary. Impact: Medium - Slight increase in taxable salary for employees in states levying high Professional Tax.
17	22	Retained	**Meaning of Salary, Perquisite, and Profits in lieu of Salary** Salary	• Valuation rules for Rent-Free Accommodation (RFA) streamlined and embedded directly into the primary section. Impact: Medium - Simplifies payroll processing for HR departments.
2(1A)	2(5)	Retained	**Definition of Agricultural Income** Definitions	• Re-numbered in the new definitions list. Impact: Low - No change in taxability.
2(1B)	2(6)	Retained	**Definition of Amalgamation** Definitions	• No major changes. Crucial for M&A tax neutrality. Impact: High - Foundational for corporate restructuring.