

Complete list of sections of Income Tax Act, 1961-2016

For understanding the overall concept of Income Tax Law in India, one should have to know the title or contents/ topics covered under sections 1 to 298 of Income Tax Act, 1961 as amended by the latest Finance Act.

Starting from the year 1961, there are various sections which has been omitted by the relevant Direct Tax Laws (Amendment) Act and there are also various sections which has been inserted to the Income Tax Act, 1961 as amended from time to time.

Accordingly, we have made an attempt with this tabular presentation to show you all sections of income tax act and hope that this may facilitate understanding of the logical sequence of 298 sections covered under the Income Tax Act, 1961.

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CHAPTER X (Sections 92-94A): Special provisions relating to avoidance of tax

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CHAPTER XIIE (Sections 115R-115T): Special provisions relating to tax on distributed income

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Section - 80FF: Deduction in respect of expenses on higher education in certain cases

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