STATUTORY COMPARISON / MAP-C9859A3A1A9B

Commencement determines the applicable statute

SUBSTANTIVELY CHANGED

1961 ACT / 1 - SHORT TITLE, EXTENT AND COMMENCEMENT

Section 1: the 1961 Act extends throughout India and commenced on 1 April 1962, subject to contrary provision.

2025 ACT / 1 - SHORT TITLE, EXTENT AND COMMENCEMENT

Section 1: the 2025 Act extends throughout India and commenced on 1 April 2026, subject to contrary provision.

READING CHRONOLOGY

01 Operative provisions / 02 Change analysis / 03 Transition / 04 Compliance / 05 Disputes / 06 Expert Commentary

02 PRECISE CHANGE ANALYSIS

Section 1(2) retains territorial extent. Section 1(1) identifies a different enactment and section 1(3) fixes its distinct commencement. This is a commencement change, not a finding that every operative tax rule changed.

03 TRANSITION AND EFFECTIVE DATES

Read section 1(3) with section 536(2)(c) and (e): proceedings concerning a tax year beginning before 1 April 2026 continue under the 1961 Act, including proceedings initiated after commencement.

04 COMPLIANCE IMPACT

Maintain the income-period start date separately from the return-filing or notice date. A return filed after 1 April 2026 does not, by that fact alone, migrate the underlying income to the 2025 Act.

05 ASSESSMENT AND LITIGATION IMPACT

Identify the saving provision before replacing statutory references in pending pleadings. Commencement is not a fresh jurisdictional or limitation starting point for saved proceedings.

06 AKHB EXPERT COMMENTARY

The principal professional risk is selecting the governing statute by the date on which a tax officer acts. Parliament has instead preserved a substantial body of earlier-year proceedings under section 536. The correct sequence is to identify the income period, determine the applicable saving, and only then select the substantive and procedural provisions. Treating commencement as a universal substitution date can produce an internally coherent submission under the wrong Act.

STATUTORY SOURCES AND PINPOINTS

Income-tax Act, 1961 - Short title, extent and commencement. - 1 - Short title, extent and commencement

Income-tax Act, 2025 - Short title, extent and commencement. - 1 - Short title, extent and commencement

Income-tax Act, 2025 - Repeal and savings - 536(2)(b)-(c): accrued positions and legacy proceedings; 536(3): earlier-year references where applicable

SOURCE AND ANALYTICAL SCOPE

Whole sections 1 of both Acts; transition limited to 2025 section 536(2)(c),(e). Status refers to statutory identity and commencement only. Based on CBDT statutory text cached 5 October 2026, consolidation labelled as amended by Finance Act 2026. Corresponding 2025 source page was opened live on 18 October 2026; this is not a Gazette-to-consolidation audit.

Status labels describe the analysed provision and may coexist: a provision can be renumbered and substantively changed. Retained does not certify every surrounding rule or notification. Commentary is separate from the legislation.

AI-assisted statutory research; no independent professional sign-off is represented. General information, not a signed legal opinion. The applicable enacted text, amendments and facts control.