STATUTORY COMPARISON / TRANSITION-536

Repeal and savings: determine the governing law before comparing sections

NEW

1961 ACT / 1961 ACT - REPEALED FRAMEWORK AND ACCRUED POSITIONS

The 1961 Act governs the saved liabilities, rights and proceedings identified in the new Act's transition provisions.

2025 ACT / 536 - REPEAL AND SAVINGS

Section 536 repeals the 1961 Act while expressly preserving legacy proceedings and defined continuity items, with additional General Clauses Act savings.

READING CHRONOLOGY

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

02 PRECISE CHANGE ANALYSIS

Section 536(2)(c) expressly keeps the old Act and procedure for pending proceedings and future proceedings concerning tax years beginning before 1 April 2026. Subsection (2)(v) separately preserves proceedings connected with searches or requisitions begun before commencement.

Continuity is item-specific: options are addressed in (f), instruments and rules subject to consistency in (j), expired remedies in (k), credits and losses in (l)-(n), allowances and other carryovers in later clauses. A general repeal statement cannot replace these tests.

Current clauses (g), (h) and parts of (l), and the cross-reference in subsection (2), contain Act No. 4 of 2026 amendment footnotes. In particular, current (g) preserves old-Act interest rules for legacy proceedings subject to the specified substitution of changed rates.

03 TRANSITION AND EFFECTIVE DATES

Commencement and tax-period selection must be recorded separately. A post-1 April 2026 notice concerning an earlier tax year may remain an old-Act proceeding.

Section 536(3) interprets references to tax years beginning 1 April 2025 or earlier as corresponding previous years; subsection (4) preserves the application of section 6 of the General Clauses Act.

04 COMPLIANCE IMPACT

Build a transition register for each taxpayer: period, proceeding, old-law liability, continuing option, loss or credit origin, remaining life and evidence. Keep original-year conditions alongside the new section number.

05 ASSESSMENT AND LITIGATION IMPACT

Challenge or defend the governing-law selection before debating the replacement provision. A new limitation mechanism does not automatically revive an expired legacy remedy; subsection (2)(k) is an express constraint.

06 AKHB EXPERT COMMENTARY

The mapping product should treat transition as a gateway to every comparison. Two proceedings conducted on the same date can be governed by different Acts because the relevant periods differ. A user interface that substitutes new section numbers solely by today's date would create legal error.

Preservation does not mean that every historical item migrates on identical terms. Each carryover must be tested against its specific saving, including duration, conditions and any clawback. The correct professional conclusion follows from that particular clause, not from a general assurance of continuity.

STATUTORY SOURCES AND PINPOINTS

2025 Act, section 536 - subsections (2)(c), (f)-(n), (v), (3)-(4); amendment footnotes 33-36

SOURCE AND ANALYTICAL SCOPE

Comparison of CBDT consolidated 2026 section texts retrieved locally on 5 October 2026, checked against official section pages on 18 October 2026. This is a current-text comparison, not a claim that every difference was introduced by the 2025 Act as originally enacted. No case-law propositions or professional signoff are asserted. Direct headless API revalidation was denied; source-page access succeeded. New denotes the 2025 repeal-and-savings mechanism, not an asserted one-to-one replacement for a single 1961 section.

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.