

CR-1

Comparative table of Sections of Income Tax Act, 1961 and Income Tax Act, 2025

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10(4D)	Any income accrued or arisen to, or received, as a result of transfer of capital asset referred to in section 47 (viiiab).	Schedule VI (Table: S.No. 1)
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10(4D)(e)10(4D)(f)	Any income from a securitisation trust, which is chargeable under the head "Profits and gains of business or profession".	Schedule VI (Table: S. No. 4)
10(4E)	Any income accrued or arisen to, or received as a result of – (a) transfer of non-deliverable forward contracts or offshore derivative instruments or over-the-counter derivatives; or (b) distribution of income on offshore derivative instruments.	Schedule VI (Table: S. No. 5)
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10(10C)	Deductions from salaries	Section 19
10(10CC)	Income in the nature of a perquisite	Schedule III (Table: S. No. 10)
10(10D)	Any sum received under a life insurance policy, including the sum allocated by	Schedule II (Table: S. No. 2)

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10(11)	Any amount payable from a provident fund to which the Provident Funds Act, 1925 (19 of 1925) applies, or from any other provident fund set up by the Central Government and notified by it in this behalf.	Schedule II (Table: S. No. 3)
10(11A)	Any payment from any account opened in accordance with the Sukanya Samriddhi Account Rules, 2014 made under the Government Savings Promotion Act, 1873 (5 of 1873).	Schedule II (Table: S. No. 5)
10(12)	The accumulated balance due and becoming payable to an employee participating in a recognised provident fund to the extent provided in paragraph 8 of Part A of the Fourth Schedule	Schedule II (Table: S. No. 4)
10(12A)	Any payment from the National Pension System Trust.	Schedule II (Table: S. No. 6)
10(12AA) Inserted by the Taxation Law (Amendment) Act, 2025	Any payment from National Pension System Trust to an assessee who is subscriber to the United Pension Scheme	Schedule II (Table S. No. 15)
10(12AB) Inserted by the Taxation Law (Amendment) Act, 2025	Any sum received as lump sum amount as per clause (vi) of paragraph 2 of the notification number FX-1/3/2024-PR, dated the 24th January, 2025 of the Department of Financial Services, by an assessee being a subscriber to the Unified Pension Scheme	Schedule II (Table S. No. 16)
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10(12B)	Any payment from the National Pension System Trust under the pension scheme referred to in section 80CCD.	Schedule III (Table: S. No. 4)
10(12C)	Any payment from the Agniveer Corpus Fund to a person enrolled under the Agnipath Scheme or to his nominee.	Schedule II (Table: S. No. 7)

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10(14)(i)	Any special allowance or benefit.	Schedule III (Table: S. No. 12)
10(14)(ii)	Any other allowance.	Schedule III (Table: S. No. 13)
10(15)(i)	Income by way of interest, premium on redemption or other payment on such securities, bonds, annuity certificates, savings certificates, other certificates issued by the Central Government and deposits.	Schedule II (Table: S. No. 11)
10(15)(iic)	Any interest income falling under clause (15)(iic) of section 10	Schedule III (Table: S.No. 39)
10(15)(iii)	Any interest income covered under clause (15)(iii) of section 10.	Schedule II (Table: S. No. 17)
10(15)(iiia), 10(15)(iiib), 10(15)(iiic), 10(15)(iva), 10(15)(ivb)	Any interest income falling under clauses 15A, (15)(iiia), (15)(iiib), (15)(iiic), (15)(iv)(a) or (15)(iv)(b) of section 10 .	Schedule IV (Table: S. No. 14)
10(15)(iv)(c), 10(15)(iv)(d), 10(15)(iv)(e), 10(15)(iv)(f)	Any interest income covered under clauses (15)(iv)(c), (15)(iv)(d), (15)(iv)(e) and (15)(iv)(f) of section 10.	Schedule II (Table: S. No. 17)
10(15)(iv)(fa)	Any interest income falling under clause (15)(iv)(fa) of section 10.	Schedule IV (Table: S. No. 14)
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10(15)(ix)	Interest payable.	Schedule VI (Table: S. No. 12)
10(15A)	Any income falling under clauses (15A) of section 10.	Schedule IV (Table: S. No. 14)
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10(17)(ii)	Any allowance received.	Schedule III (Table: S. No. 6)
10(17)(iii)	Any constituency allowance received.	Schedule III (Table: S. No. 7)
10(17A)	Any payment made, whether in cash or in kind for any award or reward.	Schedule II (Table: S. No. 10)
10(18)(i)	Pension received.	Schedule III (Table: S. No. 14)
10(18)(ii)	Family pension received.	Schedule III (Table: S. No. 15)
10(19)	Family pension received.	Schedule III (Table: S.No. 16)
10(19A)	Any income falling under clause (19A) of section 10.	Schedule III (Table: S. No. 39)
10(20)	The income which is chargeable under the head "Income from house property", "Capital gains" or "Income from other sources" or from a trade or business.	Schedule III (Table: S. No. 22)
10(21)	Any income of a research association.	Schedule III (Table: S.No. 23)
10(23A)	Any income (other than income chargeable under the head "Income from house property" or any income received	Schedule III (Table: S. No. 24)

	for rendering any specific services or income by way of interest or dividends derived from its investments).	
10(23AA)	Any regimental Fund or Non-public Fund established by the armed forces of the Union.	Schedule VII (Table: S. No. 1)
10(23AAA)	Any fund established for such purposes as may be notified by the Board for the welfare of employees or their dependants and such employees are members of such fund.	Schedule VII (Table: S. No. 2)
10(23AAB)	Any fund, by whatever name called, set up by the Life Insurance Corporation of India on or after the 1st day of August, 1996 or any other insurer under a pension scheme.	Schedule VII (Table: S. No. 3)
10(23B)	Any income attributable to the business of production, sale, or marketing, of khadi or products of village industries	Schedule III (Table: S. No. 25)
10(23BB)	An authority (whether known as the Khadi and Village Industries Board or by any other name).	Schedule VII (Table: S. No. 4)
10(23BAA)	Any body or authority (whether or not a body corporate or corporation sole) established, constituted or appointed by or under any Central Act or State Act or Provincial Act.	Schedule VII (Table: S. No. 5)
10(23BBB)	Any income derived in India by way of interest, dividends or Capital gains from investments made	Schedule IV (Table: S. No. 10)
10(23BBC)	SAARC Fund for Regional Projects set up by Colombo Declaration.	Schedule VII (Table: S. No. 6)
10(23BBE)	Insurance Regulatory and Development Authority.	Schedule VII (Table: S. No. 7)
10(23BBG)	Central Electricity Regulatory Commission.	Schedule VII (Table: S. No. 8)
10(23BBH)	Prasar Bharati (Broadcasting Corporation of India).	Schedule VII (Table: S. No. 9)
10(23C)(i)	The Prime Minister's National Relief Fund or the Prime Minister's Citizen	Schedule VII (Table: S. No. 10)

	Assistance and Relief in Emergency Situations Fund (PM CARES FUND).	
10(23C)(ii)	The Prime Minister's Fund (Promotion of Folk Art)	Schedule VII (Table: S. No.11)
10(23C)(iii)	The Prime Minister's Aid to Students Fund.	Schedule VII (Table: S.No. 12)
10(23C)(iiia)	The National Foundation for Communal Harmony.	Schedule VII (Table: S.No. 13)
10(23C)(iiiaa)	The Swachh Bharat Kosh, set up by the Central Government.	Schedule VII (Table: S. No. 14)
10(23C)(iiiaaa)	The Clean Ganga Fund set up by the Central Government.	Schedule VII (Table: S. No. 15)
10(23C)(iiiaaaa)	The Chief Minister's Relief Fund or the Lieutenant Governor's Relief Fund in respect of any State or Union territory as referred to in section 80G(2)(a)(iiihf).	Schedule VII (Table: S. No. 16)
10(23C)(iiiab)	Any University or other educational institution wholly or substantially financed by the Government	Schedule VII (Table: S. No. 17)
10(23C)(iiiac)	Any hospital or other institution wholly or substantially financed by the Government.	Schedule VII (Table: S. No. 18)
10(23C)(iiiad), 10(23C)(iiiiae)	(a) Any University or other educational institution;(b) any hospital or other institution.	Schedule VII (Table: S. No. 19)
10(23D)(i)	A Mutual Fund registered under the Securities and Exchange Board of India Act, 1992.	Schedule VII (Table: S. No. 20)
10(23D)(ii)	Any Mutual Fund set up by a public sector bank or a public financial institution or authorised by the Reserve Bank of India.	Schedule VII (Table: S. No. 21)
10(23DA)	Any income from the activity of securitisation	Schedule III (Table: S.No. 26)
10(23EA)	Any income, by way of contributions received from recognised stock exchanges and the members thereof.	Schedule III (Table: S. No. 27)
10(23EC)	Any income, by way of contributions received from commodity exchanges and	Schedule III (Table: S. No. 28)

	the members thereof.	
10(23ED)	Any income, by way of contributions received from a depository.	Schedule III (Table: S. No. 29)
10(23EE)	(a) Any income by way of contribution received from specified persons;(b) any income by way of penalties imposed by the recognised clearing corporation and credited to the Core Settlement Guarantee Fund; or(c) any income from investment made by the Fund.	Schedule III (Table: S. No. 30)
10(23F)	Any income falling under clauses (23F) and (23FA) of section 10	Schedule V (Table: S. No. 8)
10(23FB)	any income from investment in a venture capital undertaking .	Schedule V (Table: S. No. 6)
10(23FBA)	Any income other than the income chargeable under the head "Profits and gains of business or profession".	Schedule V (Table: S. No. 1)
10(23FBB)	Any income referred to in section 115UB, accruing or arising to, or received being that proportion of income which is of the same nature as income chargeable under the head "Profits and gains of business or profession".	Schedule V (Table: S. No. 2)
10(23FBC)	Any income accruing or arising to, or received from a specified fund or on transfer of units in a specified fund	Schedule VI (Table: S. No. 9)
10(23FC)	Any income by way of— (a) interest received or receivable from a special purpose vehicle; or (b) dividend received or receivable from a special purpose vehicle.	Schedule V (Table: S. No. 3)
10(23FCA)	Any income by way of renting or leasing or letting out any real estate asset owned directly by such business trust.	Schedule V (Table: S. No. 4)
10(23FD)	Any distributed income referred to in section 115UA, other than—(a) that proportion of the income which is of the same nature; or(b) interest received or receivable from a special purpose vehicle by the business trust; or(c)	Schedule V (Table: S. No. 5)

	dividend received or receivable from a special purpose vehicle by the business trust (in a case where the special purpose vehicle has exercised the option under section 115BAA); or(d)income of a business trust by way of renting or leasing or letting out any real estate asset owned directly by such business trust.	
10(23FE)	Any income of the nature of--(a) dividend;(b) interest;(c) any sum referred to in section 56(2)(xii); or (d) long-term capital gains, arising from an investment made by a specified person in India, whether in the form of debt or share capital or unit	Schedule V (Table: S. No. 7)
10(23FF)	Any income of the nature of Capital gains, arising or received on account of transfer of share of a company resident in India.	Schedule VI (Table: S. No. 10)
10(24)	Any income chargeable under the heads "Income from house property" and "Income from other sources"	Schedule III (Table: S. No. 31)
10(25)(i)	Any interest on securities, and any capital gains of the fund arising from the sale, exchange or transfer of such securities.	Schedule III (Table: S. No. 32)
10(25)(ii)	A recognised provident fund.	Schedule VII (Table: S. No. 22)
10(25)(iii)	An approved superannuation fund.	Schedule VII (Table: S. No. 23)
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10(25)(v)(a)	Deposit-linked Insurance Fund established under section 3G of the Coal Mines Provident Funds and Miscellaneous Provisions Act.	Schedule VII (Table: S. No. 25)
10(25)(v)(b)	Deposit-linked Insurance Fund established under section 6C of Employees' Provident Funds and Miscellaneous Provisions Act	Schedule VII (Table: S. No. 26)

10(25A)	Employees' State Insurance Fund set up under the provisions of the Employees' State Insurance Act.	Schedule VII (Table: S. No. 27)
10(26)	Any income which accrues or arises – (a) from any source in the areas or States mentioned in column (3), or (b) by way of dividend or interest on securities;	Schedule III (Table: S. No. 19)
10(26AAA)	Any income which accrues or arises – (a) from any source in the State of Sikkim; or (b) by way of dividend or interest on securities.	Schedule III (Table: S. No. 20)
10(26AAB)	An agricultural produce market committee or board constituted under any law	Schedule VII (Table: S. No. 28)
10(26B)	A corporation established by a Central Act or State Act or Provincial Act or of any other body, institution or association (being a body, institution or association wholly financed by the Government).	Schedule VII (Table: S. No. 29)
10(26BB)	A corporation established by the Central Government or any State Government for promoting the interests of the members of a minority community	Schedule VII (Table: S. No. 30)
10(26BBB)	Any corporation established by a Central Act or State Act or Provincial Act for the welfare and economic upliftment of ex-servicemen being the citizens of India.	Schedule VII (Table: S. No. 31)
10(27)	Any co-operative society formed for promoting the interests of the members of either the Scheduled Castes or Scheduled Tribes, or both	Schedule VII (Table: S. No. 32)
10(29A)(a)	Coffee Board constituted under section 4 of the Coffee Act, 1942.	Schedule VII (Table: 33)
10(29A)(b)	Rubber Board constituted under section 4(1) of the Rubber Board Act, 1947.	Schedule VII (Table: 34)
10(29A)(c)	Tea Board established under section 4 of the Tea Act, 1953.	Schedule VII (Table: S. No. 35)
10(29A)(d)	Tobacco Board constituted under the Tobacco Board Act, 1975.	Schedule VII (Table: S. No. 36)

10(29A)(e)	Marine Products Export Development Authority established under section 4 of the Marine Products Export Development Authority Act, 1972.	Schedule VII (Table: S. No. 37)
10(29A)(f)	Agricultural and Processed Food Products Export Development Authority established under section 4 of the Agricultural and Processed Food Products Export Development Act, 1985	Schedule VII (Table: S. No. 38)
10(29A)(g)	Spices Board constituted under section 3(1) of the Spices Board Act, 1986.	Schedule VII (Table: S. No. 39)
10(29A)(h)	New Pension System Trust established on the 27th day of February, 2008 under the provisions of the Indian Trusts Act, 1882.	Schedule VII (Table: S. No. 40)
10(30),10(31)	The amount of any subsidy received from or through the concerned Board under a scheme	Schedule III (Table: S.No. 21)
10(32)	Any income includible in the total income under section 64(1A).	Schedule III (Table: S. No. 17)
10(33)	Any income arising from the transfer of a capital asset, being a unit of the Unit Scheme, 1964 referred to in Schedule I to the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002 (58 of 2002).	Schedule II (Table: S. No. 14)
10(34B)	Any income by way of dividends from a company being a Unit of an International Financial Services Centre primarily engaged in the business of leasing of an aircraft	Schedule VI (Table: S. No. 11)
10(36)	Any income covered under clause (36) of section 10.	Schedule II (Table: S. No. 17)
10(37)	Any income chargeable under the head "Capital gains" arising from the transfer of agricultural land.	Schedule III (Table: S. No. 18)
10(39)	Any income of the nature and to the extent, arising from the international sporting event held in India.	Schedule III (Table: S. No. 33)
10(40)	Any income falling under clause (40) of section 10.	Schedule III (Table: S. No. 39)

10(42)	Any income, of the nature and to the extent, which the Central Government may notify in this behalf.	Schedule III (Table: S. No. 34)
10(43)	Any amount received as a loan, either in lump sum or in instalment, in a transaction of reverse mortgage referred to in section 47(xvi).	Schedule III (Table: S. No. 35)
10(44)	New Pension System Trust established on the 27th day of February, 2008 under the provisions of the Indian Trusts Act, 1882	Schedule VII (Table: S. No. 41)
10(46)	Any income of the nature and to the extent which the Central Government may, by notification, specify in this behalf.	Schedule III (Table: S. No. 36)
10(46A)	Any body or authority or Board or Trust or Commission, not being a company, which has been established or constituted by or under a Central Act or State Act with one or more of the following purposes, namely:-- (a) dealing with and satisfying the need for housing accommodation; (b) planning, development or improvement of cities, towns and villages;(c) regulating, or regulating and developing, any activity for the benefit of the general public; or(d) regulating any matter, for the benefit of the general public, arising out of the object for which it has been created.	Schedule VII (Table: S.No. 42)
10(46B)(i)	National Credit Guarantee Trustee Company Limited, being a company established and wholly financed by the Central Government for the purposes of operating credit guarantee funds established and wholly financed by the Central Government	Schedule VII (Table: S. No. 43)
10(46B)(ii)	A credit guarantee fund established and wholly financed by the Central Government and managed by the National Credit Guarantee Trustee Company Limited.	Schedule VII (Table: S. No. 44)
10(46B)(iii)	Credit Guarantee Fund Trust for Micro	Schedule VII (Table: S.

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10(47)	An infrastructure debt fund.	Schedule VII (Table: S. No. 46)
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10(48B)	Any income accruing or arising to on account of sale of leftover stock of crude oil, if any, from the facility in India after the expiry of the agreement or arrangement referred to against serial number 12 or on termination of the said agreement or arrangement	Schedule IV (Table: S.No. 13)
10(48C)	Any income accruing or arising as a result of arrangement for replenishment of crude oil stored in its storage facility in pursuance of the directions of the Central Government in this behalf.	Schedule III (Table: S. No. 37)
10(48D)	An institution established for financing the infrastructure and development set up under an Act of Parliament	Schedule VII (Table: S. No. 47)
10(48E)	A developmental financing institution, licensed by the Reserve Bank of India under an Act of Parliament referred to against serial number 47.	Schedule VII (Table: S. No. 48)
10(50)(i)	Any income arising from any specified service provided on or after the date on which the provisions of Chapter VIII of the Finance Act, 2016 comes into force and chargeable to equalisation levy under that Chapter.	Reduntant
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10BB	Meaning of computer programmes in certain cases.	Redundant
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11(1)(Explanation) (4)(ii) (Proviso)	Income from property held for charitable or religious purposes.	341(2)(b)
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—	N.A.	332(1) (newly inserted)
—	N.A.	332(2) (newly inserted)
—	N.A.	332(6) (newly inserted)
—	N.A.	335 (newly inserted)

—	N.A.	343 (newly inserted)
—	N.A.	334 (newly inserted)
—	N.A.	335 (newly inserted)
—	N.A.	355 (newly inserted)
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