

LOK SABHA

CORRIGENDA

to

The Income-tax Bill, 2025

[To be/As introduced in Lok Sabha]

S. No.	Page No.	Line(s) No.	For	Read
1.	53	34	“32. (1)”	“32.”
2.	89	In the marginal heading against clause 58	“business profession”	“business or profession”
3.	91	27	“section 62(1)(a)”	“sections 62(1)(a)”
4.	136	3	“section 72(8)(ii)”	“section 72(8)(a)”
5.	Page 137, against line 36,- <u>omit</u> marginal citation “27 of 1957.”			
6.	Page 220 In the marginal citation	In the marginal heading against clause 195	“Tax on income referred to in section 102 or 103 or 104 or 105.”	“Tax on income referred to in section 102 or 103 or 104 or 105 or 106.”
7.	244	6 and 7	“(Table: Sl. No. 1 to 7) and sub-section (2) (Table: Sl. No.1 and 2); and”	“(Table: Sl. Nos. 1 to 7) and sub-section (2) (Table: Sl. Nos.1 and 2); and”
8.	245	7	“Schedule VII (Table: Sl. No. 20) or”	“Schedule VII”
9.	245	18 and 19	“in accordance with”	“as per”
10.	245	26	“notified”	“notify”
11.	245	34	“in accordance with”	“as per”
12.	246	omit line 5		
13.	246	36	“the income”	“income”
14.	247	5	“Securities”	“Income, in respect of securities”
15.	247	31 and 32	“specified against serial number 1 of the Table in Schedule III.6;”	“specified in Schedule VI (Table: Sl. No. 1);”
16.	247	33 and 34	for lines 33 and 34	“(b) fulfils the conditions referred to in Schedule VI (Note 1),”
17.	251	3	“For the In sub-section”	“In sub-section”
18.	251	24	“tax year”	“year”
19.	251	32	“this Chapter shall”	“sections 212 to 218 shall”
20.	251	33	“income until”	“income for that tax year and every subsequent tax year until”

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21.	267	38	“as the care may”	“as the case may”
22.	Page 274, against line 19,- <u>insert</u> marginal citation “43 of 1961.”			
23.	274	30	“or section(4)”	“or (4)”
24.	288	1	“Chapter, the expressions”	“Chapter,”
25.	288	18	“Commissioner; o”	“Commissioner;”
26.	292	10	“Table below:”	“Table:”
27.	294	20	“person; or”	“person;”
28.	295	20	“Sl. No. 28 and 29”	“Sl. Nos. 28 and 29”
29.	295	28	“Sl. No. 33 and 40”	“Sl. Nos. 33 and 40”
30.	295	32	“(Table: Sl. No. 46);”	“(Table: Sl. No. 46); and”
31.	296	11	“section 534 of this Act.”	“section 534.”
32.	296	36	“at serial”	“against serial”
33.	316	31	“year; and.”	“year.”
34.	429	In the marginal heading against clause 409	“considered to be”	“deemed to be”
35.	480	40	“provisions of section 401”	“provisions of the Probation of Offenders Act, 1958 and section 401”
36.	480	41	“Sanhita, 2023 and the Probation of Offenders Act, 1958 shall”	“Sanhita, 2023 shall”
37.	486	24	“hereinafter”	“herein”
38.	486	29	“repealed Act or orders under such repealed Act;”	“repealed Income-tax Act or orders under such repealed Income-tax Act;”
39.	Page 487, against line 41,- <u>omit</u> marginal citation “43 of 1961.”			
40.	487	41	“the Income-tax Act, 1961”	“the repealed Income-tax Act”
41.	488	5	“Income-tax Act”	“repealed Income-tax Act”
42.	488	22	“the Income-tax Act, 1961”	“the repealed Income-tax Act”
43.	Page 488, against line 22,- <u>omit</u> marginal citation “43 of 1961.”			
44.	489	3	“Income-tax Act”	“repealed Income-tax Act”
45.	489	12	“Income-tax Act”	“repealed Income-tax Act”
46.	Page 547, <u>omit</u> line 25.			
47.	549	3	“an contributions”	“contributions”
48.	553	2	“sections 45(2) (c)”	“section 45(2) (c)”
49.	564	35	“section 32 (I)(e)”	“section 32 (e)”
50.	564	39	“section 32 (I)(e)”	“section 32 (e)”

NEW DELHI;

February 11, 2024
Magha 22, 1946 (Saka)