

SECTION LIST CA INTER DT (except TDS/TCS,)

BASICS

- Sec 2(24) – Income
- Sec 3 – Previous Year
- Sec 5 – Scope of Total Income
- Sec 2(7) – Assessee
- Sec 288B – Rounding off of Tax
- Sec 111A – STCG on equity shares etc.
- Sec 112A – LTCG on listed equity shares etc.
- Sec 115BB – Winnings from lotteries, crossword puzzles etc.
- Sec 68 – Unexplained cash credit
- Sec 69A – Unexplained money etc.
- Sec 69C – Unexplained expenditure
- Sec 10(1) – Agricultural Income
 - Sec 5 – Scope of Total Income
 - Sec 6(1) – Resident in India
 - Sec 6(6) – Resident and Ordinarily Resident (ROR)
 - Sec 6(2) – Residential status of HUF
 - Sec 6(4) – Residential status of Firm / AOP / BOI / AJP
- Sec 9(1)(ii) – Income from salary
- Sec 9(1)(iv) – Dividend income
- Sec 9(1)(vi) – Royalty

SALARY

- Sec 10(10) – Gratuity
- Sec 10(10AA) – Leave Encashment
- Sec 10(13A) – House Rent Allowance
- Sec 15 – Salary
- Sec 17(1) – Salary
- Sec 17(3) – Profits in lieu of Salary
- Sec 10(6)(vi) – **Remuneration of non-citizen employee of foreign enterprise**
- Sec 10(11) – Statutory Provident Fund
- Sec 17(2)(viiia) – Perquisite: Contribution to superannuation fund
- Sec 22 – Income from House Property
- Sec 24 – Deductions from Income from House Property
- Sec 26 – **Property owned by co-owners**
- Sec 25B – Arrears of rent received

CG

- Sec 45(1) – Capital gains
- Sec 45(2) – **Conversion of capital asset into stock in trade**
- Sec 45(5) – Enhanced compensation
- Sec 45(1A) – Insurance compensation
- Sec 2(14) – Capital asset

Sec 2(47) – Transfer
Sec 48 – Mode of computation
Sec 55 – Cost of acquisition and cost of improvement
Sec 50AA – Capital gains on transfer of specified mutual funds
Sec 50B – Slump sale
Sec 50C – Special provision for land or building
Sec 50CA – Transfer of unquoted shares
Sec 50D – Fair market value deemed as consideration
Sec 51 – Advance money received
Sec 54 – Transfer of residential house property
Sec 54D – Compulsory acquisition
Sec 54F – Investment in residential house
Sec 55A – Reference to Valuation Officer
Sec 2(19AA) – Demerger
Sec 2(22)(f) – Dividend (buy""-back related)

CLUB

Sec 60 – Transfer of income without transfer of asset
Sec 61 – Revocable transfer of assets
Sec 62 – Transfer irrevocable for a specified period
Sec 64(1)(ii) – Income of spouse from concern
Sec 64(1)(iv) – Income from assets transferred to spouse
Sec 64(1)(vi) – Income from assets transferred to son's wife
Sec 64(1)(vii) – Income from assets transferred to HUF
Sec 64(1)(viii) – Income from assets transferred to any person for benefit of spouse
Sec 64(1A) – Income of minor child

DEDUCTION

Sec 80C – Deduction in respect of life insurance premium, etc.
Sec 80CCC – Contribution to pension fund
Sec 80D – Medical insurance premium
Sec 80DD – Maintenance including medical treatment of disabled dependent
Sec 80DDb – Medical treatment of specified diseases
Sec 80E – Interest on loan taken for higher education
Sec 80GG – Rent paid
Sec 80CCH – Deduction in respect of contribution to Agniveer Corpus Fund
Sec 80EEA – Interest on loan for affordable housing
Sec 80GGA – Donations for scientific research or rural development
Sec 80GGC – Contribution by persons to political parties
Sec 80QQB – Royalty income of authors
Sec 80TTA – Interest on savings account
Sec 10AA – Deduction for units in Special Economic Zone
Sec 115JD – Credit for AMT

PGBP

Sec 28 – Profits and Gains of Business or Profession

Sec 29 – Computation of Income under PGBP

Sec 30 – Rent, rates, taxes, repairs and insurance for buildings

Sec 31 – Repairs and insurance of machinery, plant and furniture

Sec 32 – Depreciation

Sec 32AD – Investment allowance

Sec 33AB – Tea, coffee or rubber development account

Sec 33ABA – Site restoration fund

Sec 35 – Expenditure on scientific research

Sec 35AD – Deduction for specified business

Sec 35CCC – Agricultural extension project

Sec 35CCD – Skill development project

Sec 36 – Other deductions

Sec 37 – General deductions

Sec 40 – Amounts not deductible

Sec 40A – Expenses or payments not deductible in certain cases

Sec 41 – Profits chargeable to tax

Sec 43 – Definitions of certain terms

Sec 43B – Certain deductions on actual payment

Sec 44AA – Maintenance of accounts

Sec 44AB – Tax audit

Sec 44AD – Presumptive taxation for eligible business

Sec 44ADA – Presumptive taxation for professionals

Sec 44AE – Presumptive taxation for transport business

Sec 32(1)(ia) – Additional Depreciation

Sec 32(2) – Unabsorbed Depreciation

Sec 43(1) – Actual Cost

Sec 35(1)(i) – Revenue expenditure on scientific research

Sec 35(1)(ii) – Contribution to approved scientific research association

Sec 35(1)(iii) – Contribution to approved research in social science

Sec 35(1)(iv) – Capital expenditure on scientific research

Sec 35(1)(ia) – Contribution to approved Indian research company

Sec 35(2AA) – Payment to National Laboratory / IIT / Approved institution

Sec 35D – Amortisation of preliminary expenses

Sec 35DDA – Amortisation of voluntary retirement expenditure

Sec 36(1)(i) – Insurance premium for stock

Sec 36(1)(ib) – Bonus or commission

Sec 36(1)(iii) – Interest on borrowed capital

Sec 36(1)(iv) – Contribution to recognised provident fund

Sec 36(1)(iva) – Contribution to pension scheme

Sec 36(1)(vi) – Bad debts of banking / financial institutions
Sec 36(1)(ix) – Family planning expenditure
Sec 36(1)(xvi) – Commodity transaction tax
Sec 40(a)(ia) – **Non-deduction of TDS (Resident)**
Sec 40(a)(v) – **Tax paid on non-monetary perquisites**
Sec 40A(3) – Cash payment exceeding limit
Sec 40(b) – Payments to partners

IFOS

Sec 56(1) – Income from Other Sources
Sec 56(2)(i) – Dividend
Sec 56(2)(ii) – Letting of machinery, plant or furniture
Sec 56(2)(iii) – Composite letting
Sec 56(2)(x) – Receipt of property without or for inadequate consideration
Sec 56(2)(xi) – Income referred under Sec 8
Sec 56(2)(xiii) – Income from transfer of Virtual Digital Asset
Sec 8 – Dividend income
Sec 57 – Deductions
Sec 57(iii) – Other deductions
Sec 59 – Profits chargeable to tax
Sec 2(22)(b) – Distribution of debentures etc.
Sec 2(22)(d) – Distribution on reduction of capital
Sec 10(10D) – Life insurance policy proceeds

SET OFF CARRY FORWARD

Sec 70 – Intra head adjustment
Sec 71 – Inter head adjustment
Sec 72 – Carry forward and set-off of business losses
Sec 71B – Carry forward and set-off of loss from house property
Sec 73A – Losses from specified business
Sec 74A – Losses from owning and maintaining race horses

RETURN

Sec 139(1) – Return of income
Sec 139(1C) – Furnishing of return by prescribed class of persons
Sec 139(3) – Return of loss
Sec 139(4) – Belated return
Sec 139(5) – Revised return
Sec 139(9) – Defective return
Sec 139(8A) – Updated return
Sec 139A – Permanent Account Number (PAN)
Sec 139AA – Quoting of Aadhaar number
Sec 139B – Scheme for submission of return through authorised intermediary
Sec 140 – Return by whom to be signed
Sec 140A – Self-assessment
Sec 272B – Penalty for failure to comply with PAN provisions

IFHP

Sec 22 – Income from House Property
Sec 23 – Annual Value
Sec 24 – Deductions from Income from House Property

Sec 25 – Amounts not deductible

Sec 26 – Property owned by co-owners

Sec 27 – Deemed owner

Sec 25A – Unrealised rent

Sec 25AA – Unrealised rent received subsequently

Sec 25B – Arrears of rent received