



Income Tax Act 2025 Section Numbers: Old (1961) vs New Complete Mapping Table

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Updated on: Apr 8th, 2026 | 22 min read

The new [Income Tax Act, 2025](#), has replaced the old and sprawling [Income Tax Act, 1961](#). The new act has significantly reduced its volume, also making it technologically more relevant. The sequence and presentation of the sections have been simplified, enabling easy reference and seamless compliance.

Why is the Income Tax Act being restructured?

- In the old Income Tax Act, 1961, the sections have undergone a lot of amendments, and new sections have been inserted over time.
- This has made the structure of the act complicated, and understanding the provisions becomes difficult when the sections are not sequenced in a legible order.
- Moreover, addressing certain grey areas and making the act relevant to the modern financial environment was imperative.
- Therefore, the new Income Tax Act, 2025, was introduced to address all these issues.

Income Tax Act 2025 v/s Income Tax Act 1961 - Mapping Table

The Income Tax mapping table enables a smooth transition to the [new act from the old](#), in terms of understanding the sections in the new act. The table below contains the section reference for the old as well as the new Income Tax Act, helping the taxpayers and professionals navigate between the old and new provisions easily.

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