Section Mapping		
Section Number of	Section heading as per Income-tax Act, 1961	Section number as per latest
Income-tax Act, 1961	Short title, extent and commencement.	draft 1
2	Definitions.	2
2(15)(Proviso)	Definitions.	346
3	Previous year" defined.	3
4	Charge of income-tax.	4
5	Scope of total income.	5
5A 6	Apportionment of income between spouses governed by Portuguese Civil Code. Residence in India.	10 6
7	Income deemed to be received.	7(1)
8	Dividend income.	7(2)
9	Income deemed to accrue or arise in India.	9
9A	Certain activities not to constitute business connection in India.	9(12)
9B	Income on receipt of capital asset or stock in trade by specified person from specified entity.	8
10	Incomes not included in total income.	11
10(1)	Agricultural income.	Schedule II(Table: S. No. 1)
10(2)	Any sum received by a member from Hindu undivided family.	Schedule III(Table: S.No 1)
10(2A) 10(4)(ii)	Any sum received by a partner towards his share in the total income of the firm. Any income by way of interest in NRE account.	Schedule III(Table: S. No. 2) Schedule IV(Table: S. No. 1)
	Any income by way of interest in type account. Any income accrued or arisen to, or received, as a result of transfer of capital asset referred to	, , , , ,
10(4D)	in section 47 (viiiab).	Schedule VI(Table: S.No. 1)
10(4D)(b)	Any income accrued or arisen to, or received, as a result of transfer of securities (other than shares in a company resident in India).	Schedule VI(Table: S. No. 2)
10(4D)(c)10(4D)(d)	Any income from securities issued by a non-resident.	Schedule VI(Table: S. No. 3)
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)
10(4F)	Any income by way of royalty or interest on account of lease of an aircraft or a ship in a tax year.	Schedule VI(Table: S. No.6)
10(4G)	Any income received from (a) portfolio of securities or financial products or funds, managed or administered by any portfolio manager on behalf of the non-resident; or (b) such activity carried out by such person, as may be notified by the Central Government.	Schedule VI(Table: S. No. 7)
10(4H)	Any income by way of Capital gains arising from the transfer of equity shares of domestic company.	Schedule VI(Table: S. No. 8)
10(5)	The value of any travel concession or assistance.	Schedule III(Table: S. No. 8)
10(6)	Any remuneration received for service in the capacity as an official mentioned in column (2).	Schedule IV(Table: S. No. 2)
10(6)(vi)	Any remuneration received as an employee for services rendered by him during his stay in India.	Schedule IV(Table: S. No. 3)
10(6)(viii)	Any income chargeable under the head "Sal-aries", received or due as remuneration for services rendered in connection with his employment on a foreign ship.	Schedule IV(Table: S. No. 4)
10(6)(xi)	Any remuneration received as an employee of the Government of a foreign State	Schedule IV(Table: S. No. 5)
10(6A)	Any income falling under clauses 6A, 6B, 6BB of section 10.	Schedule IV(Table: S. No.14)
10(6C)	Any income arising by way of royalty or fees for technical services.	Schedule IV(Table: S. No. 6)
10(6D)	Any income arising by way of royalty from, or fees for technical services rendered in or outside India.	Schedule IV(Table: S. No. 7)
10(7)	Any allowances or perquisites paid or allowed as such outside India by the Government.	Schedule III(Table: S. No. 9)
10(10BC)	Any amount received or receivable from the Central Government or a State Government or a local authority by way of compensation on account of any disaster.	Schedule III(Table: S. No. 3)
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 way of bonus on such policy.	Schedule II(Table: S. No. 2)
10(11)	Any amount payable from a provident fund to which the Provi-dent 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(12B)	Any payment from the National Pension System Trust under the pension scheme referred to in section 80CCD.	Schedule III(Table: S. No. 4)

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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)
10(13)	Any payment from an approved superannuation fund.	Schedule II(Table: S. No. 8)
10(13) 10(13A)	Any special allowance from employer.	
`,		Schedule III(Table: S. No. 11)
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. 38)
10(15)(iii)	Any interest income covered under clause (15)(iii) of section 10.	Schedule II(Table: S. No. 16)
10(15)(iiia)10(15)(iiib)1 0(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)€ and (15)(iv)(f) of section 10.	Schedule II(Table: S. No. 16)
10(15)(iv)(fa)	Any interest ncome falling under clause (15)(iv)(fa) of section 10.	Schedule IV(Table: S. No. 14)
10(15)(iv)(g)10(15)(iv)(· · · · · ·
h)	Any interest income covered under clauses (15)(iv)(g) and (15)(iv)(h) of section 10.	Schedule II(Table: S. No. 16)
10(15)(i)	Anyinterest income falling under clause 15(i) of section 10.	Schedule III(Table: S. No. 38)
10(15)(vi)	Interest on Gold Deposit Bonds issued under the Gold Deposit Scheme, 1999 or deposit certificates issued under the Gold Monetisation Scheme, 2015 notified by the Central Government.	Schedule II(Table: S. No. 12)
10(15)(vii)	Interest on bonds issued by a local authority or by a State Pooled Finance Entity	Schedule II(Table: S. No. 13)
10(15)(viii)	Interest received.	Schedule IV(Table: S. No. 8)
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)
10(15B)	Income from lease rentals, by whatever name called, of a cruise ship.	Schedule IV(Table: S. No. 9)
	Scholarships.	Schedule II(Table: S. No. 9)
10(16)		
10(17)	Daily allowance received.	Schedule III(Table: S. No. 5)
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. 38)
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 re-ceived for rendering any specific services or income by way of interest or dividends derived from its investments).	Schedule III(Table: S. No. 24)
10(23AA)	Any regimental Fund or Non-public Fund established by the armed forces of the Union.	Schedule VII(Table: S. No. 1)
	Any fund established for such purposes as may be notified by the Board for the welfare of	
10(23AAA)	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, constitut-ed 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 Assistance and Relief in Emergency Situations Fund (PM CARES FUND).	Schedule VII(Table: S. No. 10)
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)
	The Clean Ganga Fund set up by the Central Government.	Schedule VII(Table: S. No. 11)
10(23C)(iiiaaa)	I I në Clean Ganga Flind set lin ny the Central Government	

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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)(iii ae)	(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 the members thereof.	Schedule III(Table: S. No. 28)
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) 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.	Schedule V(Table: S. No. 5)
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)
10(25)(iv)	An approved gratuity fund.	Schedule VII(Table: S. No. 24)
10(25)(v)	Deposit-linked Insurance Fund estab-lished 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 estab-lished under section 6C of Employ-ees' 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)

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10(21) Scheduled Castes or Scheduled Tribes, or both Schedule UI(Table: 3) 10(23A)(b) Rubber Board constituted under section 4 (1) of the Rubber Board Act, 1942. Schedule VII(Table: 3) 10(23A)(b) Rubber Board constituted under section 4 (1) of the Rubber Board Act, 1975. Schedule VII(Table: 3) 10(29A)(c) Teabacco Board constituted under section 4 (1) of the Tea Act, 1953. Schedule VII(Table: 3) 10(29A)(c) Mariae Products Export Development Authority established under section 4 of the Marine Schedule VII(Table: 5). Schedule VII(Table: 5). 10(29A)(c) Spices Board constituted under section 3 (1) of the Spices Board Act, 1996. Schedule VII(Table: 5). 10(29A)(h) Meri Fension System Trust established on the 27h day of February. 2008 under the provisions of the Indian Trusts Act, 1882. Schedule VII(Table: 5). 10(301)0(31) The anount of any subsidy received from or through the concerned Board under a scheme Schedule III(Table: 5). Schedule III(Table: 5). 10(31) The anount of any subsidy received from arcmpany being a unt of the Unit Scheene, 1964. Schedule III(Table: 5). Schedule IIII(Table: 5). Sch		Any co-operative society formed for promoting the interests of the members of either the	
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