



SECTION-WISE WORKSHOP ON INCOME TAX ACT 2025

What Changes... What does not

DATE

12th December, 2025 (Friday)
13th December, 2025 (Saturday)
18th December, 2025 (Thursday)
19th December, 2025 (Friday)
20th December, 2025 (Saturday)

DURATION

5 Days

FORMAT

Hybrid (Physical Recommended for Best Results)

AUDIENCE

CFOs, Tax Heads in Industry, Tax Executives in Industry, Entrepreneurs, CAs, CMAs, CSs, Other Finance and Non-Finance Professionals

INCOME TAX ACT 2025 - *IMPLEMENTATION FROM 1st APRIL 2026*

The Income Tax Act 2025 will simplify the Income Tax law in India by replacing the age old Income Tax Act 1961. The massive overhaul of The Income Tax Act will impact all taxpayers including individuals as well as businesses and hence all taxpayers need to implement it by understanding the new procedures and Regulations and Re-Learning!

From 1st April 2026 all TDS/TCS Challans and the TDS/TCS Returns change, Advance Tax Challan change, ITRs for Tax Year 2026-27 change, old positions taken may change with re-wording of Sections and Rules. Hence a new beginning has to be made from 1st April 2026.

HOW CAN YOUR BUSINESS GET THE RIGHT TRAINING TO IMPROVE EFFICIENCY AND CONTINUOUSLY IMPROVE?

The Bengal Chamber of Commerce & Industry brings for Trade & Industry Members and Tax Professionals a one of its kind and first course on Income Tax Act 2025 along with differences with Income Tax Act 1961



MODULE

DATE & TIME	SESSION TITLE	FOCUS / KEY POINTS	FACULTY
<p>12th December 2025</p> <p>Friday</p> <p>4:30PM – 6:00PM</p>	<p>Context Setting and Theme Address;</p> <p>Preliminary</p> <p>Major Changes of Income Tax Act 2025 (ITA'25) vis-à-vis Income Tax Act 1961 (ITA'61)</p> <ul style="list-style-type: none"> - Broad Change in Sections references - Major Changes of Income Tax Act 2025 (ITA'25) vis-à-vis Income Tax Act 1961 (ITA'61) 	<p>Significance & Scope of ITA'25</p> <p>Overall Section-wise differences of ITA'25 vis-à-vis ITA'61</p> <p>ITA'25 Implementation for Taxpayers</p> <p>Sec 536: Repeal & Savings</p> <p>Chapter I: Section 1-3: PRELIMINARY</p> <p>Chapter II: Section 4-10: SECTION BASIS OF CHARGE</p> <p>Chapter III: Part A & B:</p> <p>Incomes not to be included in total income</p> <p>Incomes not to be included in total income of political parties and electoral trusts</p> <p>Q&A</p>	<p>Mr. Vivek Jalan</p> <p>Chairperson, National Fiscal Affairs and Taxation Committee, The Bengal Chamber of Commerce and Industry & Partner, Tax Connect Advisory Services LLP</p>
<p>12th December 2025</p> <p>Friday</p> <p>6:15PM – 7:45PM</p>	<p>Heads of Incomes;</p> <ul style="list-style-type: none"> - Broad Change in Sections references - Major Changes of Income Tax Act 2025 (ITA'25) vis-à-vis Income Tax Act 1961 (ITA'61) 	<p>Chapter IV: COMPUTATION OF TOTAL INCOME</p> <p>Part A: Heads of income (From Section 13 to Section 14)</p> <p>Part B: Salaries (From Section 15 to Section 19)</p> <p>Part C: Income from house property (From Section 20 to Section 25)</p> <p>Part D: Profits and gains of business or profession (From Section 26 to Section 66)</p> <p>Part E: Capital gains (From Section 67 to Section 91)</p> <p>Part F: Income from other sources</p>	<p>Mr. Bikash Kumar Jain</p> <p>Associate Partner, Price Waterhouse & Co. LLP</p> <p>Ms. Megha Dhandhanian, Manager, Price Waterhouse & Co. LLP</p>

DATE & TIME	SESSION TITLE	FOCUS / KEY POINTS	FACULTY
		(From Section 92 to Section 95) Q&A	
<p>13th December 2025</p> <p>Saturday</p> <p>2:30PM – 4:00PM</p>	<p>Collection And Recovery Of Tax</p> <p>Refunds</p> <ul style="list-style-type: none"> - Broad Change in Sections references - Major Changes of Income Tax Act 2025 (ITA'25) vis-à-vis Income Tax Act 1961 (ITA'61) 	<p>Chapter XIX: COLLECTION AND RECOVERY OF TAX</p> <p>Part A General (From Section 390 to Section 391)</p> <p>Part B Deduction and collection at source (From Section 392 to Section 402)</p> <p>Part C Advance payment of tax (From Section 403 to Section 410)</p> <p>Part D Collection and recovery (From Section 411 to Section 422)</p> <p>Part E Interest chargeable in certain cases (From Section 423 to Section 426)</p> <p>Part F Levy of fee in certain cases (From Section 427 to Section 430)</p> <p>Chapter XX: REFUNDS (From Section 431 to Section 438)</p> <p>Q&A</p>	<p>Mr. Himanshu Patel Partner, Deloitte India</p> <p>Mr. Alpesh Gupta Associate Director, Deloitte India</p>

DATE & TIME	SESSION TITLE	FOCUS / KEY POINTS	FACULTY
<p>13th December 2025</p> <p>Saturday</p> <p>4:15PM – 5:45PM</p>	<p>Tax Administration; Return Of Income Procedure For Assessment</p> <p>Special Provisions Relating To Certain Persons</p> <ul style="list-style-type: none"> - Broad Change in Sections references - Major Changes of Income Tax Act 2025 (ITA'25) vis-à-vis Income Tax Act 1961 (ITA'61) 	<p>Chapter XI: V TAX ADMINISTRATION</p> <p>Part A: Authorities, jurisdiction and functions (From Section 236 to Section 245)</p> <p>Part B: Powers (From Section 246 to Section 261)</p> <p>Chapter XV: RETURN OF INCOME</p> <p>Part A: Allotment of Permanent Account Number</p> <p>Part B: Filing of return of income (From Section 263 to Section 267)</p> <p>Chapter XVI: PROCEDURE FOR ASSESSMENT</p> <p>Part A: Procedure for assessment (From Section 268 to Section 291)</p> <p>Part B: Special procedure for assessment of search cases (From Section 292 to Section 301)</p> <p>Chapter XVII: SPECIAL PROVISIONS RELATING TO CERTAIN PERSONS</p> <p>Part A: Association of persons, firm, Hindu undivided family, etc.</p> <p>Part 1: Legal representatives</p> <p>Part 2: Representative assesses— General provisions (From Section 303 to Section 305)</p> <p>Part 3: Representative assesses— Special cases (From Section 306 to Section 308)</p> <p>Part 4: Association of persons and body of individuals (From Section 309 to Section 311)</p> <p>Part 5: Executors</p> <p>Part 6. Succession to business or</p>	<p>CA Ramesh Patodia</p> <p>Advocate, Litigation Consultant & Author</p>

DATE & TIME	SESSION TITLE	FOCUS / KEY POINTS	FACULTY
		<p>profession (From Section 313 to Section 314)</p> <p>Part 7. Partition</p> <p>Part 8. Profits of non-residents from occasional shipping business</p> <p>Part 9. Persons leaving India</p> <p>Part 10. Association of persons or body of individuals or artificial juridical person formed for a particular event or purpose</p> <p>Part 11. Persons trying to alienate their assets</p> <p>Part 12. Discontinuance of business, or dissolution (From Section 320 to Section 322)</p> <p>Part 13. Private companies</p> <p>Part 14. Assessment of firms (From Section 324 to Section 326)</p> <p>Part 15. Change in constitution, succession and dissolution (From Section 327 to Section 330)</p> <p>Part 16. Liability of partners of limited liability partnership in liquidation</p> <p>Q&A</p>	
<p>18th December 2025</p> <p>Thursday</p> <p>5:30PM – 7:00PM</p>	<p>Rebates And Reliefs</p> <p>- Broad Change in Sections references</p> <p>Major Changes of Income Tax Act 2025 (ITA'25) vis-à-vis Income Tax Act 1961 (ITA'61)</p> <p>Double taxation relief</p>	<p>Chapter IX: REBATES AND RELIEFS</p> <p>Part A: Rebates and reliefs (From Section 155 to Section 158)</p> <p>Chapter IX: REBATES AND RELIEFS</p> <p>Part B: Double taxation relief (From Section 159 to Section 160)</p> <p>Chapter X: SPECIAL PROVISIONS RELATING TO AVOIDANCE OF TAX (From Section 161 to Section 177)</p>	<p>Shri S. K. Tulsiyan</p> <p>Special Invitee to National Fiscal Affairs and Taxation Committee, The Bengal Chamber of Commerce and Industry & Advocate, M/s S.K.Tulsiyan & Co.</p>

DATE & TIME	SESSION TITLE	FOCUS / KEY POINTS	FACULTY
	<p>Special Provisions Relating To Avoidance Of Tax</p> <p>General Anti-Avoidance Rule</p> <p>Mode Of Payment In Certain Cases, Etc</p> <p>Determination Of Tax In Special Cases</p> <p>Determination Of Tax In Special Cases</p> <ul style="list-style-type: none"> - Broad Change in Sections references - Major Changes of Income Tax Act 2025 (ITA'25) vis-à-vis Income Tax Act 1961 (ITA'61) 	<p>Chapter XI: GENERAL ANTI-AVOIDANCE RULE (From Section 178 to Section 184)</p> <p>Chapter XII: MODE OF PAYMENT IN CERTAIN CASES, ETC. (From Section 185 to Section 189)</p> <p>Chapter XIII: DETERMINATION OF TAX IN SPECIAL CASES</p> <p>Part A: Determination of tax in certain special cases (From Section 190 to Section 195)</p> <p>Part B: Special provisions relating to tax on capital gains (From Section 196 to Section 198)</p> <p>Part C: New tax regime (From Section 199 to Section 205)</p> <p>Part D: Special provisions relating to minimum alternate tax and alternate minimum tax</p> <p>Part E: Special provisions relating to non-residents and foreign company (From Section 207 to Section 220)</p> <p>Part F: Special provisions relating to pass-through entities (From Section 221 to Section 224)</p> <p>Part G: Special provisions relating to income of shipping companies (From Section 225 to Section 235)</p> <p>Q&A</p>	
<p>19th December 2025</p> <p>Friday</p> <p>5:30PM – 7:00PM</p>	<p>Non-Profit Organisations</p> <p>Appeals, Revisions And Alternate Dispute Resolutions</p> <ul style="list-style-type: none"> - Broad Change in Sections 	<p>Part B: Special Provisions for Registered non-profit organisation</p> <p>Part 1. Registration(From Section 332 to Section 333)</p> <p>Part 2. Income of registered non-profit organisation(From Section</p>	<p>Shri S. K. Tulsian</p> <p>Special Invitee to National Fiscal Affairs and Taxation Committee, The Bengal Chamber of Commerce and Industry & Advocate, M/s</p>

DATE & TIME	SESSION TITLE	FOCUS / KEY POINTS	FACULTY
	<p>references</p> <ul style="list-style-type: none"> - Major Changes of Income Tax Act 2025 (ITA'25) vis-à-vis Income Tax Act 1961 (ITA'61) 	<p>334 to Section 343)</p> <p>Part 3. Commercial activities by registered non-profit organisation (From Section 344 to Section 346)</p> <p>Part 4. Compliances(From Section 347 to Section 350)</p> <p>Part 5. Violations(From Section 351 to Section 353)</p> <p>Part 6. Approval for purpose of deduction under section 133(1)(b)(ii)</p> <p>Part 7. Interpretation</p> <p>Chapter XVIII: APPEALS, REVISIONS AND ALTERNATE DISPUTE RESOLUTIONS</p> <p>Part A: Appeals</p> <p>Part 1. Appeals to Joint Commissioner (Appeals) and Commissioner (Appeals) (From Section 356 to Section 360)</p> <p>Part 2. Appeals to Appellate Tribunal (From Section 361 to Section 364)</p> <p>Part 3. Appeals to High Court. (From Section 365 to Section 366)</p> <p>Part 4. Appeals to Supreme Court. (From Section 367 to Section 368)</p> <p>Part 5. General (From Section 369 to Section 374)</p> <p>Part B: Special provisions for avoiding repetitive appeals (From Section 375 to Section 376)</p> <p>Part C: Revision by the Principal Commissioner or Commissioner. (From Section 377 to Section 378)</p> <p>Part D: Alternate dispute</p>	<p>S.K.Tulisyan & Co.</p>

DATE & TIME	SESSION TITLE	FOCUS / KEY POINTS	FACULTY
		<p>resolutions</p> <p>Part 1: Dispute Resolution Committee in certain cases</p> <p>Part 2. Advance rulings (From Section 380 to Section 389)</p> <p>Q&A</p>	
<p>20th December 2025</p> <p>Saturday</p> <p>2:30PM – 4:00PM</p>	<p>Income Of Other Persons, Included In Total Income Of Assessee;</p> <p>Aggregation Of Income;</p> <p>Set Off, Or Carry Forward;</p> <p>Deductions;</p> <p>Miscellaneous</p> <ul style="list-style-type: none"> - Broad Change in Sections references <p>Major Changes of Income Tax Act 2025 (ITA'25) vis-à-vis Income Tax Act 1961 (ITA'61)</p>	<p>Chapter V: INCOME OF OTHER PERSONS, INCLUDED IN TOTAL INCOME OF ASSESSEE (From Section 96 to Section 100)</p> <p>Chapter VI: AGGREGATION OF INCOME (From Section 101 to Section 107)</p> <p>Chapter V: II SET OFF, OR CARRY FORWARD AND SET OFF OF LOSSES (From Section 108 to Section 121)</p> <p>Chapter VIII: DEDUCTIONS TO BE MADE IN COMPUTING TOTAL INCOME</p> <p>Part A: General</p> <p>Part B: Deductions in respect of certain payments (From Section 123 to Section 137)</p> <p>Part C: Deductions in respect of certain incomes. (From Section 138 to Section 152)</p> <p>Part D: Deductions in respect of other incomes</p> <p>Part E: Other deductions</p> <p>Chapter XXIII: MISCELLANEOUS (From Section 499 to Section 535) - Except Section 536</p> <p>Q&A</p>	<p>CA Sourav Gupta</p>
<p>20th December 2025</p>	<p>Penalties</p> <p>Offences And</p>	<p>Chapter XXI: PENALTIES (From Section 439 to Section 472)</p>	<p>Adv S M Surana</p>

DATE & TIME	SESSION TITLE	FOCUS / KEY POINTS	FACULTY
Saturday 4:15PM – 5:15PM	Prosecution	Chapter XXII: OFFENCES AND PROSECUTION (From Section 473 to Section 498)	
20th December 2025 Saturday 5:15PM – 5:45PM	Recap & Re-Start	Closing Session Quick Fire Recapitulation of the Salient features discussed by all faculties Start of A Journey – Staying Connected and Adding values	Mr. Vivek Jalan Chairperson, National Fiscal Affairs and Taxation Committee, The Bengal Chamber of Commerce and Industry & Partner, Tax Connect Advisory Services LLP

COURSE FEES:

Rs. 25,000/- + GST Full Course (Physical) <i>Venue: The Bengal Chamber of Commerce and Industry</i> <ul style="list-style-type: none"> • Free Complimentary Book on Income Tax Act 2025 (with Section-wise analysis) • Recording of the course will be share with all the participants 	Rs.15,000/- + GST Full Course (Online) <i>Link will be shared closer to the date</i> <ul style="list-style-type: none"> • Recording of the course will be share with all the participants
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For participation and more details:

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**yet to confirm*

***Dates subject to last minute change*