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80CC	Omitted by the Finance (No. 2) Act, 1996, w.r.e.f. 1-4-1993
80CCA	Deduction in respect of deposits under National Savings Scheme or payment to a deferred annuity plan.
80CCB	Deduction in respect of investment made under Equity Linked Savings Scheme.
80CCC	Deduction in respect of contribution to certain pension funds.
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80CCE	Limit on deductions under sections 80C, 80CCC and 80CCD.
80CCF	Deduction in respect of subscription to long-term infrastructure bonds.
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80D	Deduction in respect of health insurance premia.
80DD	Deduction in respect of maintenance including medical treatment of a dependant who is a person with disability.
80DDB	Deduction in respect of medical treatment, etc.
80E	Deduction in respect of interest on loan taken for higher education.
80F	Omitted by the Finance Act, 1985, w.e.f. 1-4-1986.
80FF	Omitted by the Finance (No. 2) Act, 1980, w.e.f. 1-4-1981

80G	Deduction in respect of donations to certain funds, charitable institutions, etc.
80GG	Deductions in respect of rents paid.
80GGA	Deduction in respect of certain donations for scientific research or rural development.
80GGB	Deduction in respect of contributions given by companies to political parties.
80GGC	Deduction in respect of contributions given by any person to political parties.
80H	Omitted by the Taxation Laws (Amendment) Act, 1975, w.e.f. 1-4-1976.
80HH	Deduction in respect of profits and gains from newly established industrial undertakings or hotel business in backward areas.
80HHA	Deduction in respect of profits and gains from newly established small-scale industrial undertakings in certain areas.

80HHB	Deduction in respect of profits and gains from projects outside India.
80HHBA	Deduction in respect of profits and gains from housing projects in certain cases.
80HHE	Deduction in respect of profits from export of computer software, etc.
80HHC	Deduction in respect of profits retained for export business.
80HHD	Deduction in respect of earnings in convertible foreign exchange.
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80J	[Omitted by the Finance (No. 2) Act, 1996, w.r.e.f. 1-4-1989.]
80JJ	[Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.]
80JJA	Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste.
80JJAA	Deduction in respect of employment of new workmen.
80K	Omitted by the Finance Act, 1986, w.e.f. 1-4-1987
80L	[Omitted by the Finance Act, 2005, w.e.f. 1-4-2006.]
80LA	Deductions in respect of certain incomes of Offshore Banking Units and International Financial Services Centre.
80M	Omitted by the Finance Act, 2003, w.e.f. 1-4-2004
80MM	Omitted by the Finance Act, 1983, w.e.f. 1-4-1984
80N	Omitted by the Finance Act, 1985, w.e.f. 1-4-1986
80P	Deduction in respect of income of co-operative societies.
80Q	Deduction in respect of profits and gains from the business of publication of books.
80QQ	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989
80QQA	Deduction in respect of professional income of authors of text books in Indian languages.
80QQB	Deduction in respect of royalty income, etc., of authors of certain books other than text-books.
80R	Deduction in respect of remuneration from certain foreign sources in the case of professors, teachers, etc.
80RR	Deduction in respect of professional income from foreign sources in certain cases.
80RRA	Deduction in respect of remuneration received for services rendered outside India.
80RRB	Deduction in respect of royalty on patents.
80S	[Omitted by the Finance Act, 1986, w.e.f. 1-4-1987]
80T	[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988]
80TT	[Omitted by the Finance Act, 1986, w.e.f. 1-4-1987]
80TTA	Deduction in respect of interest on deposits in savings account
80U	Deduction in case of a person with disability.
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80VV	[Omitted by the Finance Act, 1985, w.e.f. 1-4-1986]
80VVA	[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988]
81 to 85C	[Omitted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968.]
86	Share of member of an association of persons or body of individuals in the income of the association or body.
86A	[Omitted by the Finance Act, 1988, w.e.f. 1-4-1989]
87	Rebate to be allowed in computing income-tax.
87A	[Omitted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968.]
88	Rebate on life insurance premia, contribution to provident fund, etc.
88A	[Omitted by the Finance (No. 2) Act, 1996, w.r.e.f. 1-4-1994.]
88B	[Omitted by the Finance Act, 2005, w.e.f. 1-4-2006.]
88C	[Omitted by the Finance Act, 2005, w.e.f. 1-4-2006.]
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88E	Rebate in respect of securities transaction tax.
89	Relief when salary, etc., is paid in arrears or in advance.
89A	[Omitted by the Finance Act, 1983, w.e.f. 1-4-1983.]
90	Agreement with foreign countries or specified territories.
90A	Adoption by Central Government of agreement between specified associations for double taxation relief.
91	Countries with which no agreement exists.
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92A	Meaning of associated enterprise.
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92C	Computation of arm's length price.
92CA	Reference to Transfer Pricing Officer.
92CB	Power of Board to make safe harbour rules.
92CC	Advance pricing agreement
92CD	Effect to advance pricing agreement
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92E	Report from an accountant to be furnished by persons entering into international transaction.
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94A	Special measures in respect of transactions with persons located in notified jurisdictional area.
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101	Framing of guidelines
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106	[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.]
107	[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.]
107A	[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988]
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110	Determination of tax where total income includes income on which no tax is payable.
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111A	Tax on short-term capital gains in certain cases.
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112A	[Omitted by the Finance Act, 1988, w.e.f. 1-4-1989]
113	Tax in the case of block assessment of search cases.
114	[Omitted by the Finance (No. 2) Act, 1967, w.e.f. 1-4-1968]
115	[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.]

115A	Tax on dividends, royalty and technical service fees in the case of foreign companies.
115AB	Tax on income from units purchased in foreign currency or capital gains arising from their transfer.
115AC	Tax on income from bonds or Global Depository Receipts purchased in foreign currency or capital gains arising from their transfer.
115ACA	Tax on income from Global depository receipts purchased in foreign currency or capital gains arising from their transfer
115AD	Tax on income of Foreign Institutional Investors from securities or capital gains arising from their transfer.
115B	Tax on profits and gains of life insurance business.
115BB	Tax on winnings from lotteries, crossword puzzles, races including horse races, card games and other games of any sort or gambling or betting of any form or nature whatsoever
115BBA	Tax on non-resident sportsmen or sports associations.
115BBB	Tax on income from units of an open-ended equity oriented fund of the Unit Trust of India or of Mutual Funds.
115BBC	Anonymous donations to be taxed in certain cases.
115BBD	Tax on certain dividends received from foreign companies.
115BBE	Tax on income referred to in section 68 or section 69 or section 69A or section 69B or section 69C or section 69D
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115D	Special provision for computation of total income of non-residents.
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115F	Capital gains on transfer of foreign exchange assets not to be charged in certain cases.
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115J	Special provisions relating to certain companies.
115JA	Deemed income relating to certain companies.
115JAA	Tax credit in respect of tax paid on deemed income relating to certain companies.
115JB	Special provision for payment of tax by certain companies.
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115JE	Application of other provisions of this Act.
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115K	[Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.]
115L	[Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.]
115M	[Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.]
115N	[Omitted by the Finance Act, 1997, w.e.f. 1-4-1998.]
115-O	Tax on distributed profits of domestic companies.
115P	Interest payable for non-payment of tax by domestic companies.
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115R	Tax on distributed income to unit holders.
115S	Interest payable for non-payment of tax.
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115VA	Computation of profits and gains from the business of operating qualifying ships.
115VB	Operating ships.
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115VD	Qualifying ship.
115VE	Manner of computation of income under tonnage tax scheme
115VF	Tonnage income.
115VG	Computation of tonnage income.
115VH	Calculation in case of joint operation, etc.
115V-I	Relevant shipping income.
115VJ	Treatment of common costs.
115VK	Depreciation.
115VL	General exclusion of deduction and set off, etc.
115VM	Exclusion of loss.
115VN	Chargeable gains from transfer of tonnage tax assets.
115V-O	Exclusion from provisions of section 115JB.
115VP	Method and time of opting for tonnage tax scheme.
115VQ	Period for which tonnage tax option to remain in force.
115VR	Renewal of tonnage tax scheme.
115VS	Prohibition to opt for tonnage tax scheme in certain cases.
115VT	Transfer of profits to Tonnage Tax Reserve Account.
115VU	Minimum training requirement for tonnage tax company.
115VV	Limit for charter in of tonnage
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115VX	Determination of tonnage.
115VY	Amalgamation.
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115VZB	Avoidance of tax.
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115WA	Charge of fringe benefit tax.
115WB	Fringe benefits.
115WC	Value of fringe benefits.
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115WE	Assessment.
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115WG	Fringe benefits escaping assessment.
115WH	Issue of notice where fringe benefits have escaped assessment.
115WI	Payment of fringe benefit tax.
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115WKA	Recovery of fringe benefit tax by the employer from the employee.
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115WL	Application of other provisions of this Act.
115WM	Chapter XII-H not to apply after a certain date.

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118	Control of income-tax authorities.
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120	Jurisdiction of income-tax authorities.
121	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
121A	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988
122	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
123	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
124	Jurisdiction of Assessing Officers.
125A	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988
125	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
126	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
127	Power to transfer cases.
128	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
129	Change of incumbent of an office.
130	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
130A	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.

115WL	Application of other provisions of this Act.
115WM	Chapter XII-H not to apply after a certain date.
116	Income-tax authorities
117	Appointment of income-tax authorities.
118	Control of income-tax authorities.
119	Instructions to subordinate authorities.
120	Jurisdiction of income-tax authorities.
121	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
121A	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988
122	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
123	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
124	Jurisdiction of Assessing Officers.
125A	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988
125	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
126	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
127	Power to transfer cases.
128	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
129	Change of incumbent of an office.
130	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.
130A	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.

131	Power regarding discovery, production of evidence, etc.
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133	Power to call for information.
133A	Power of survey.
133B	Power to collect certain information.
134	Power to inspect registers of companies.

135	Power of Director General or Director, Chief Commissioner or Commissioner and Joint Commissioner.
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138	Disclosure of information respecting assessees.
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139A	Permanent account number.
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141A	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989
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142A	Estimate by Valuation Officer in certain cases.
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144	Best judgment assessment.
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144B	Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989
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16C	Requirements for approval of a fund under section 10(23AAA)
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17D	Prescribed foreign projects for the purposes of deduction in respect of profits and gains from projects outside India under section 80HHB
18	[OMITTED BY THE IT (THIRD AMDT.) RULES, 1973, W.E.F 1-4-1974]
18A	[OMITTED BY THE IT (THIRD AMDT.) RULES, 1976, W.E.F 1-4-1976]
18AA	[OMITTED BY THE IT (FIFTH AMDT.) RULES, 1996, W.R.E.F. 1-4-1993]
18AAA	Prescribed authority for approval of a University or any educational institution of national eminence for the purpose of section 80G
18AAAA	Prescribed authority for the purpose of receiving separate accounts from trusts or funds or institutions for providing relief to the victims of earthquake in Gujarat
18AAAAA	Guidelines for specifying an association or institution for the purposes of notification under clause (c) of sub-section (2) of section 80G
18AAB	Prescribed authority for approval of companies engaged in Scientific and Industrial Research and Development for the purposes of section 80-IA
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18BBC	Prescribed authority for approval of hotels located in certain areas
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18DB	Prescribed area, facilities and amenities for multiplex theatres and particulars of audit report, for deduction under sub-section (7A) and clause (da) of sub-section (14) of section 80-IB
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19	[OMITTED BY THE IT (FIFTH AMDT.) RULES, 1989, W.E.F. 18-5-1989]
19A	[OMITTED BY THE IT (THIRTY-SECOND AMDT.) RULES, 1999, W.E.F. 19-11-1999]
19AB	Form of report for claiming deduction under section 80JJAA
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20	Guidelines for approval under clause (xix) of sub- section (2) of section 80C or under clause (xvi) of sub-section (2) of section 88
20A	Guidelines for approval under clause (xx) of sub- section (2) of section 80C or under clause (xvii) of sub-section (2) of section 88
20AB	Evidence of payemnt of security transaction tax for claiming deduction under section 88E
21	[OMITTED BY THE IT (FIFTH AMDT.) RULES, 1989, W.E.F. 18-5-1989]
21A	Relief when salary is paid in arrears or in advance, etc.
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23	Intimation regarding subsequent changes in constitution, etc.
24	Declaration for continuation of registration
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25	Certificate of registration
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28AA	Certificate of no deduction of tax or deduction at lower rates from income other than dividends
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30A	[OMITTED BY THE IT (TWENTY-FOURTH AMDT.) RULES, 2003, W.E.F. 1-10-2003]
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35	[OMITTED BY THE IT (SIXTH AMDT.) RULES, 1988, W.E.F. 12-7-1988]
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