IMC
Chamber of Commerce and Industry

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BOMBAY CHARTERED ACCOUNTANTS' SOCIETY

ज्ञानं परमं बलम्
THE CHAMBER OF TAX CONSULTANTS
ESTD. 1926

JOINT PROGRAM WITH IMC AND CTC

FROM THE 1961 TO THE 2025 ACT: A COMPARATIVE AND INTERPRETATIVE STUDY

6TH, 9TH, 11TH, 13TH DECEMBER, 2025

VIRTUAL
zoom

FEE

MEMBERS: RS. 1,000/-

NON MEMBERS: RS. 1,200/-

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India's direct tax landscape is on the brink of a historic shift with the transition from the Income-tax Act, 1961 to the newly introduced Income Tax Act, 2025. While the objective of the new law is simplification and structural clarity, its practical application calls for a deep understanding of how it aligns with, departs from, or reinterprets long-standing concepts embedded in the 1961 Act.

Many long established principles under the 1961 Act ranging from residential status tests and scope of total income to business taxation, charitable trust regulations, and TDS machinery have been recast or reorganised. As professionals move toward this transition, the ability to compare the two regimes and interpret the interplay between old jurisprudence and new legislative drafting becomes essential.

To equip members with a clear, structured, and practical understanding of this transformation, we are pleased to announce a multi-session webinar titled:
"From the 1961 to the 2025 Act: A Comparative and Interpretative Study"

This Joint Webinar brings together leading experts who will break down the key provisions, highlight interpretative challenges, and offer practical insights to help participants confidently navigate the upcoming law.

FROM THE 1961 TO THE 2025 ACT: A COMPARATIVE AND INTERPRETATIVE STUDY

DAY/DATE	TOPIC	TIME	SPEAKER
SATURDAY DAY 1: DEC 6	BACKGROUND - SECTION 6 AND SECTION 9; SAVINGS CLAUSE AND REPEALS & TRANSITION PROVISIONS	10:30 AM - 12:00 PM	SR ADV SAURABH SOPARKAR
TUESDAY DAY 2: DEC 9	BUSINESS INCOME/ CAPITAL GAINS/ IFOS - AND SET- OFF OF LOSSESPROVISIONS	5:30 PM - 7:00 PM	CA JIMIT DEVANI
THURSDAY DAY 3: 11 DEC	CHARITABLE TRUSTS	5:30 PM - 7:00 PM	CA GAUTAM NAYAK
SATURDAY DAY 4: DEC 13	TDS / EXEMPTIONS AND DEDUCTIONS	10:30 AM - 12:00 PM	CA BHAUMIK GODA
SATURDAY DAY 4: DEC 13	ASSESSMENT & REASSESSMENT + APPEALS	12:15 PM - 01:15 PM	CA JAGDISH PUNJABI OVERVIEW BY CA RAJAN VORA (15 MIN)

Mandate is - comparison from act - important observations on comparison from act vs it bill vs it act 2025 - observations from select committee- if not changes then not required to report. Any significant misses

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