

# **Section - 1, Income-tax Act, 1961-2013**

**INCOME-TAX ACT, 1961\***

**[43 OF 1961]**

**[AS AMENDED BY FINANCE ACT, 2013]**

*An Act to consolidate and amend the law relating to income-tax and super-tax*

BE it enacted by Parliament in the Twelfth Year of the Republic of India as follows  
:—

## ***CHAPTER I***

### **PRELIMINARY**

**Short title, extent and commencement.**

**1.** **2.**(1) This Act may be called the Income-tax Act, 1961.

(2) It extends to the whole of India.

(3) Save as otherwise provided in this Act, it shall come into force on the 1st day of April, 1962.