

Intermediate Course

Study Material

(Modules 1 & 2)

PAPER 3

Taxation

Section – A: Income-tax Law

**[As per the Income-tax Act, 2025 as amended
by the Finance Act, 2026]**

Tax Year 2026-27

**(Relevant for May, 2027, September, 2027
and January, 2028 Examinations)**

MODULE – 2



BOARD OF STUDIES (ACADEMIC)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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