

Income Tax Department

PRESENTS

MADHUKAR

★ **EXPLAINS**

INCOME TAX ACT, 2025

*Easy to Understand.
Easy to Comply.*

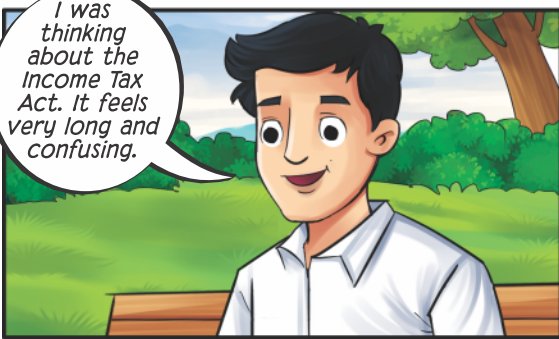
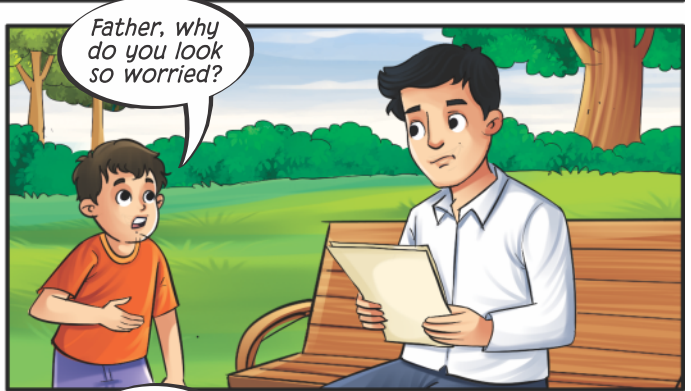
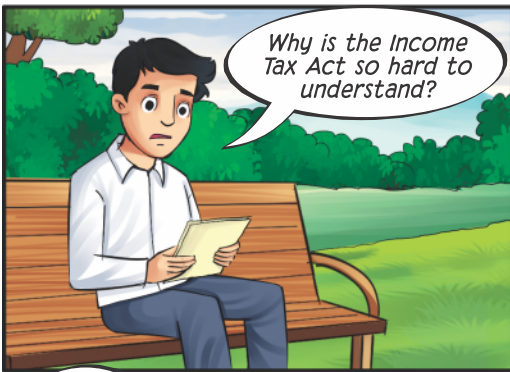




MADHUKAR is a thoughtful blend of the words "Madhu"(honey) and "कर" (tax), symbolizing the vital role taxation plays in building and sustaining the nation-just as honey sustains the hive. The bee (MADHUKAR) is a powerful symbol of industriousness, community spirit, and precision-qualities that align closely with the ideals of the Income Tax Department. Bees are known for their systematic, collaborative and purposeful work, which mirrors the Department's commitment to efficient, technology-driven services and transparent processes.



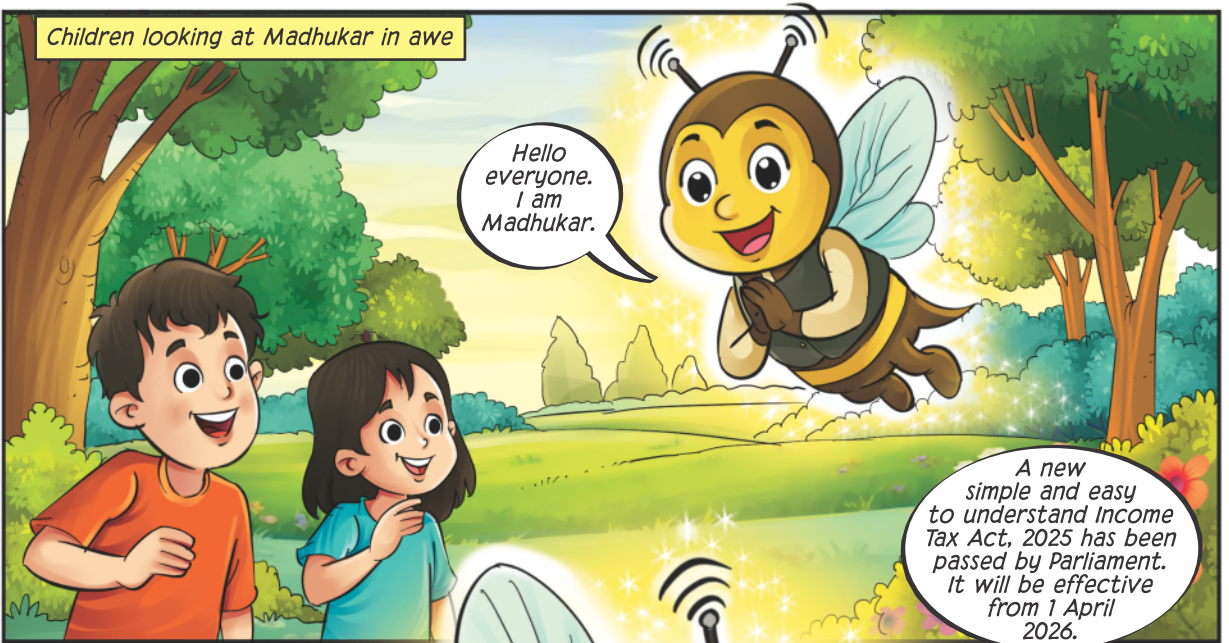
Madhukar Explains Income Tax Act, 2025

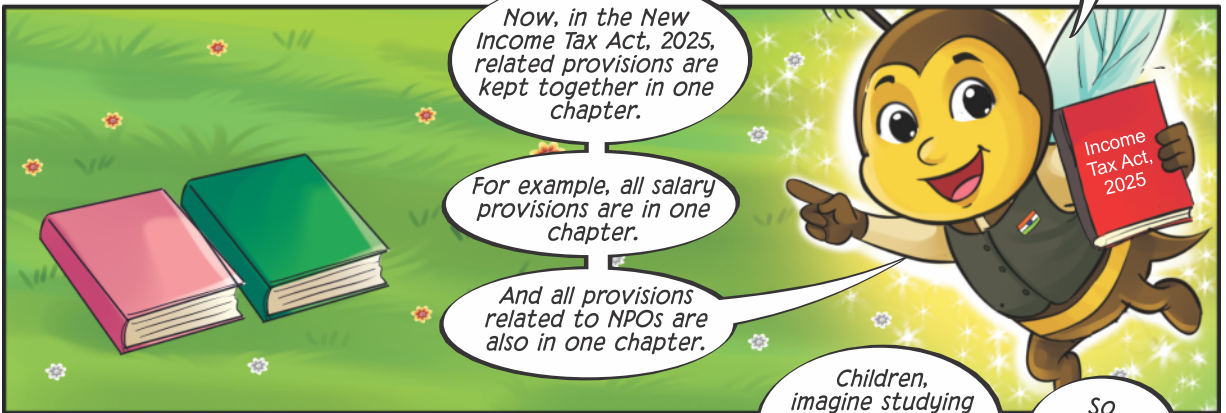


MADHUKAR ENTERS



Children looking at Madhukar in awe



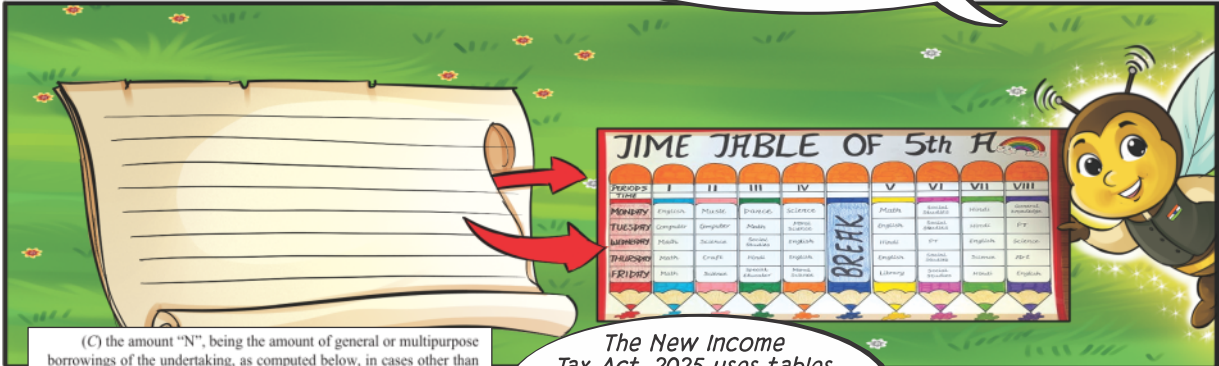


Earlier, tax provisions were written in long paragraphs.

They were hard to read and hard to remember.



Children, imagine your school timetable. If your teacher writes the timetable in one long story, it is confusing. But when it is shown in a table, you understand it quickly.

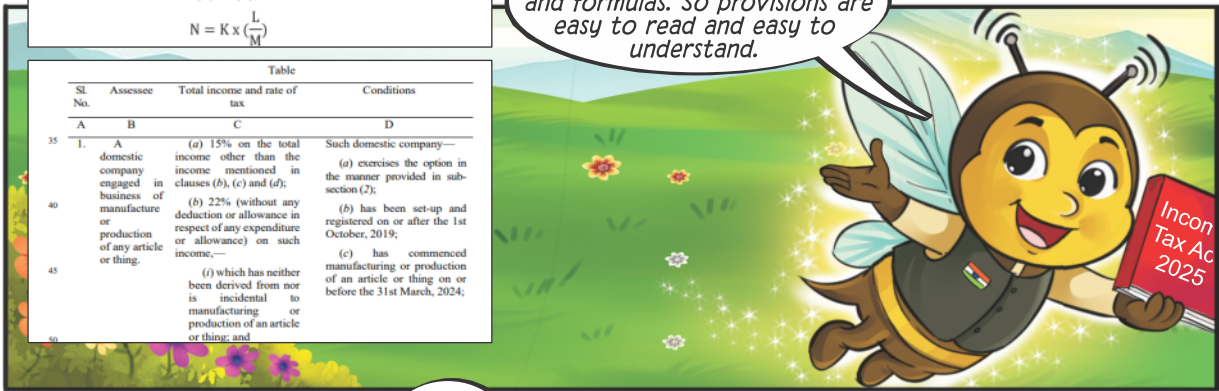


The New Income Tax Act, 2025 uses tables and formulas. So provisions are easy to read and easy to understand.

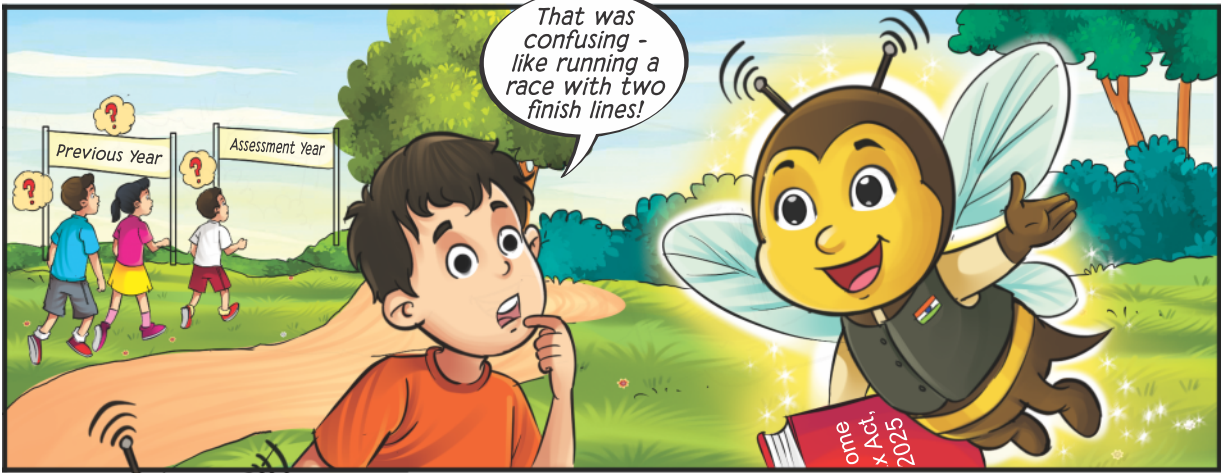
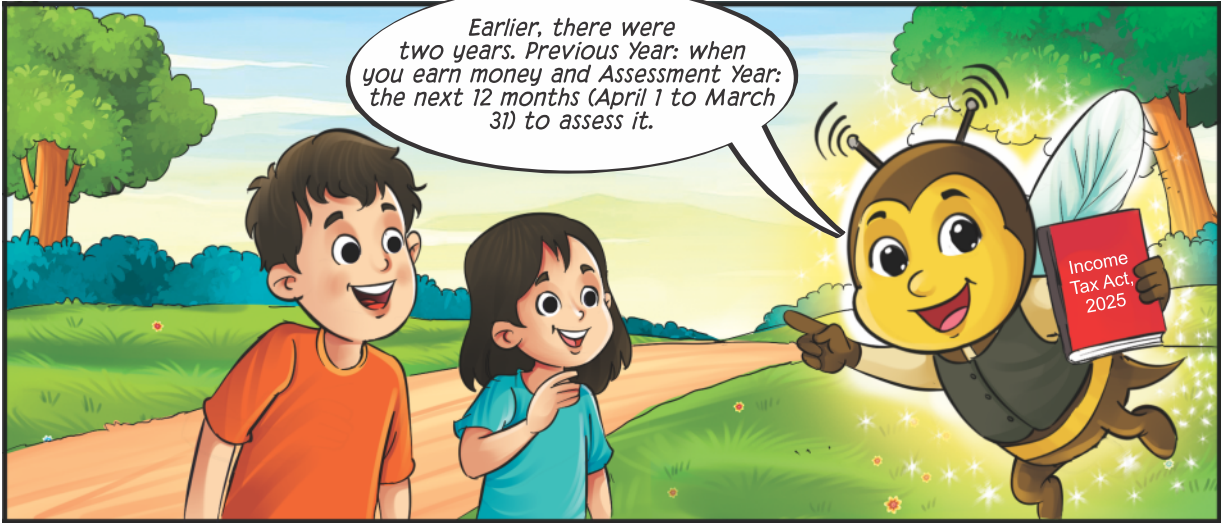
(C) the amount "N", being the amount of general or multipurpose borrowings of the undertaking, as computed below, in cases other than those referred to in item (A) or (B),—

$$N = K \times \left(\frac{L}{M}\right)$$

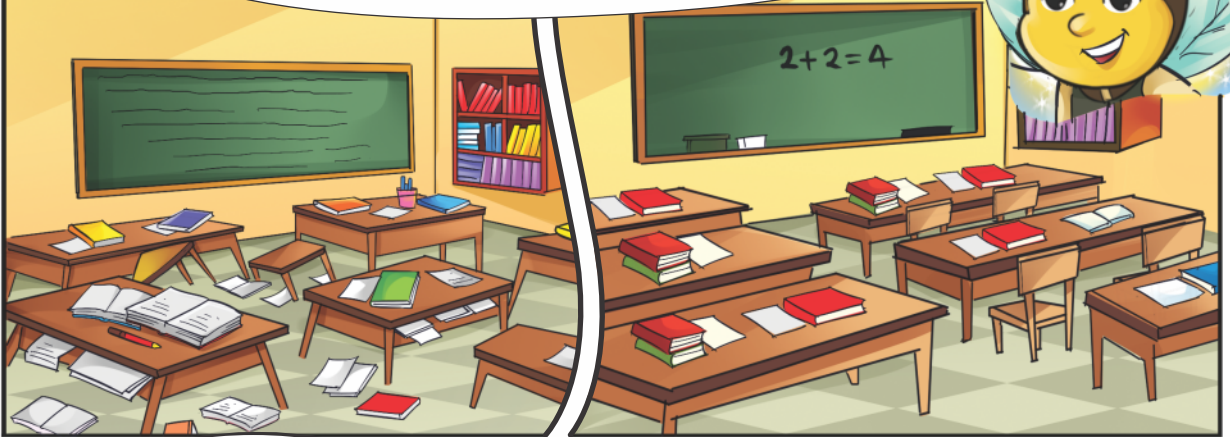
Table			
Sl. No.	Assessee	Total income and rate of tax	Conditions
A	B	C	D
35	I. A	(a) 15% on the total domestic income other than the income mentioned in clauses (b), (c) and (d);	Such domestic company—
40	engaged in business of manufacture or production of any article or thing.	(b) 22% (without any deduction or allowance in respect of any expenditure or allowance) on such income,—	(a) exercises the option in the manner provided in sub-section (2);
45		(c) which has not been derived from nor is incidental to manufacturing or production of an article or thing; and	(b) has been set-up and registered on or after the 1st October, 2019;
50			(c) has commenced manufacturing or production of an article or thing on or before the 31st March, 2024;







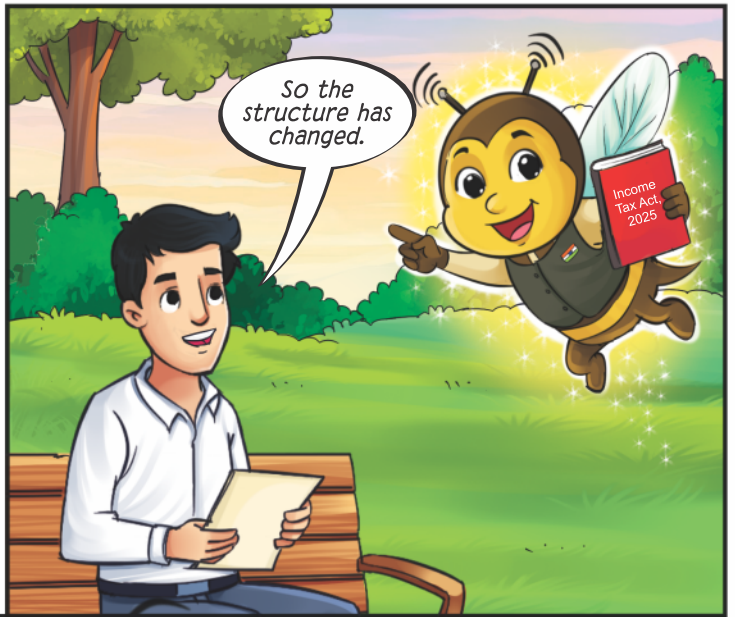
Children, imagine entering a classroom where benches are scattered everywhere. Books are lying here and there, and nothing is in its place. Now imagine another classroom—benches neatly arranged, books properly kept, everything easy to find.



That's what has changed here. The structure of the law is now simpler and easy to navigate.

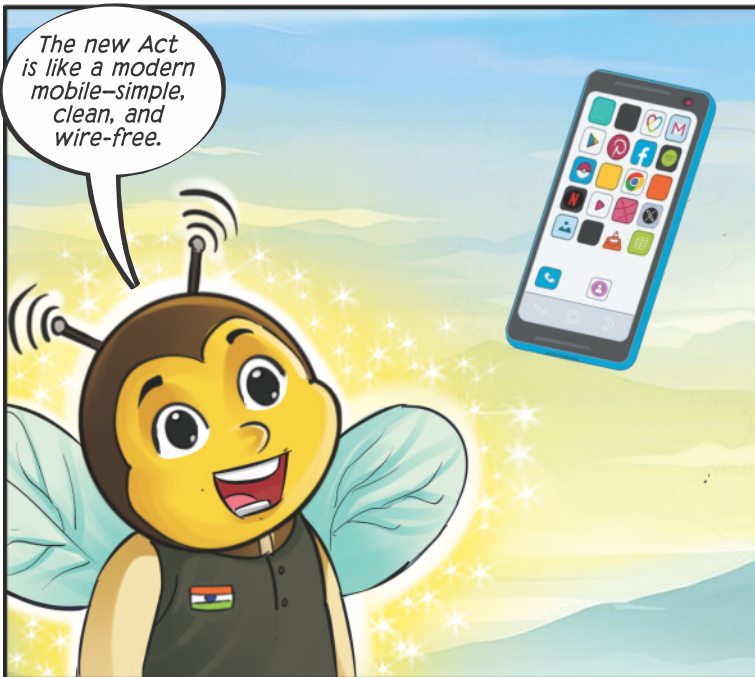
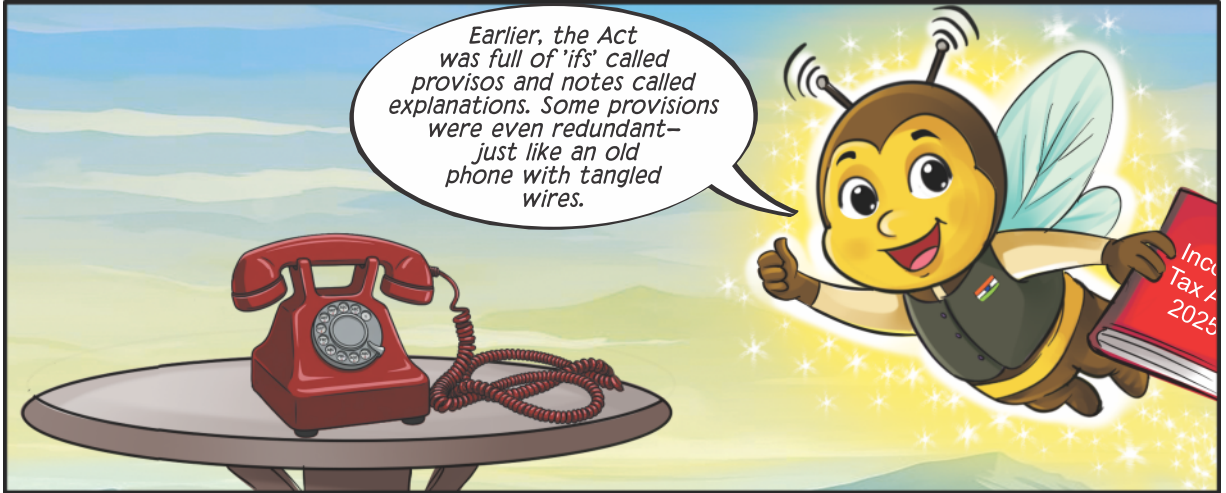


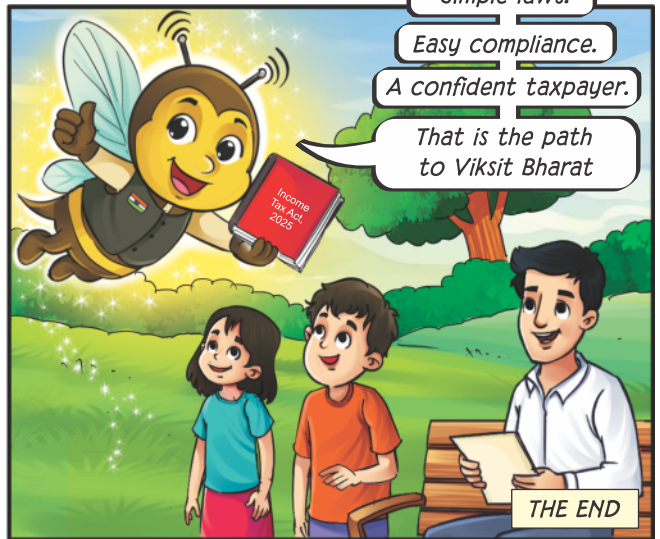
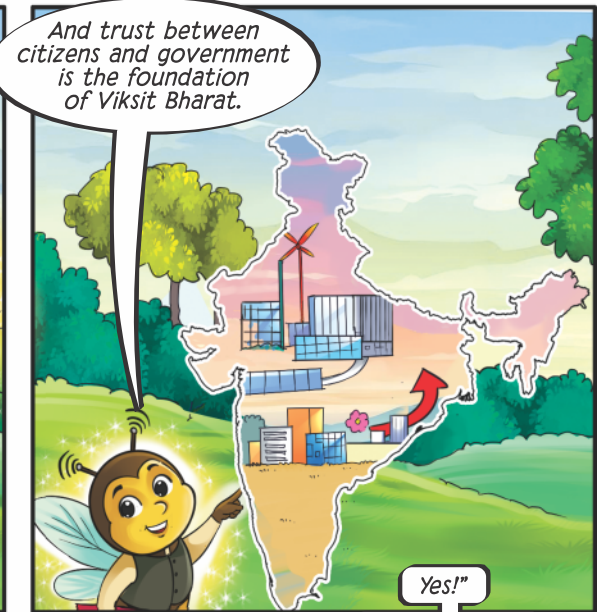
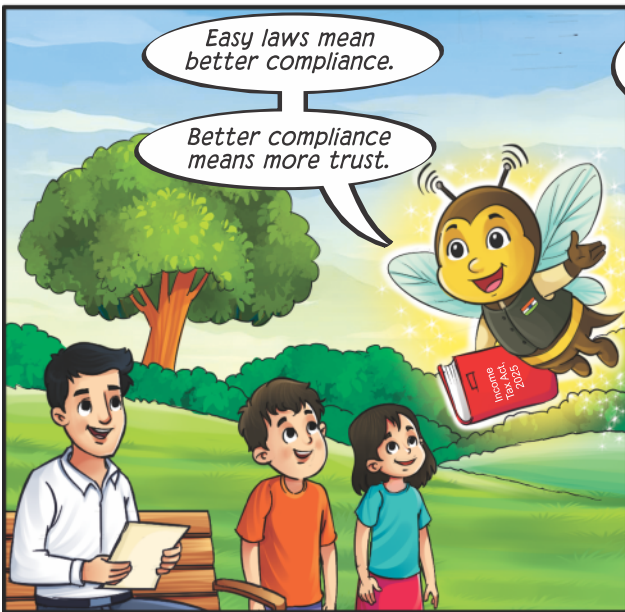
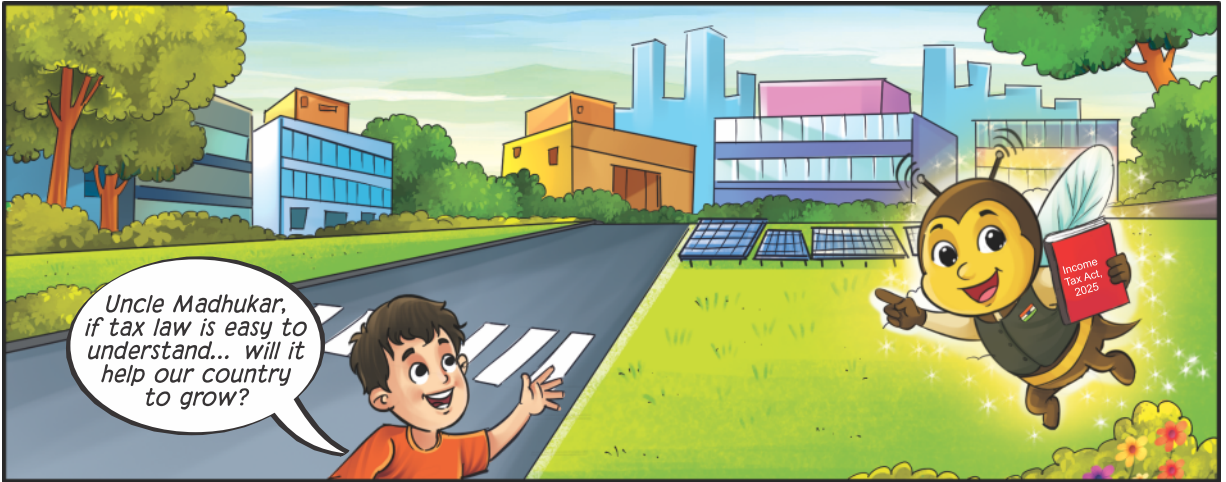
So the structure has changed.



Yes, only structure has changed.







SIMPLE LAW, EMPOWERED BHARAT



"Every Taxpayer is a Nation Builder"