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Policy Updates from August

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Bihar's Voter List Overhaul: A Necessary Update or a Potential Nightmare?

- Vigaas Singh

Introduction

On 24 June 2025, the Election Commission of India issued instructions for holding Special Intensive Revision (SIR) in the State of Bihar as per the guidelines and schedule specified by the Commission. This led to huge political chaos, due to the defined process as well as its timing during floods and just before elections, in the monsoon session of the parliament. Several cases were filed starting from 5 July 2025, which are still pending before the Supreme Court.

What is SIR?

The Special Intensive Revision, or SIR, is a comprehensive process directed by the Election Commission of India to prepare a fresh and accurate electoral roll (voter list) in the state of Bihar ahead of the 2025 State Legislative Assembly elections. The primary goal is to ensure the integrity of the electoral process by including every eligible citizen while removing any ineligible persons from the list. This is the first such intensive revision in Bihar since 2003, necessitated by significant population changes, migration, and urbanization over the past two decades.

The core of the SIR is a mandatory house-to-house enumeration conducted by Booth Level Officers (BLOs) from June 25 to July 26, 2025. During this period, every existing elector was given a pre-filled "Enumeration Form." It was crucial for every voter to fill out, sign, and submit this form back to their BLO, along with required documents, to confirm their details and ensure their name is included in the new draft roll. Those who were on the 2003 electoral roll can use an extract of that roll as proof of eligibility.

Once the house-to-house verification was complete and the data was compiled, the next step was to make the initial list public. A "Draft Electoral Roll" was published on 1 August 2025. This is a preliminary version of the new voter list. It was made available for public inspection at designated locations, such as the offices of the ERO (Electoral Registration Officer) and with the BLOs, as well as online.

Once this list was published, a lot of concerns were raised, since this list had various discrepancies ranging from duplicate voters, exclusion of 65 lakh voters as well as the Non-Exhaustive list of 11 documents published by ECI where it intended to check citizenship of citizens by excluding proof of residence or other documents such as Aadhaar and Ration cards.

The citizens were given a one-month period, which has now been extended to review the draft list and request inclusion, objections or corrections under Form-6,7 and 8. The ERO and Assistant ERO will then scrutinize every claim and objection. They will verify the documents submitted and may conduct their own inquiries to confirm the eligibility of an applicant or the validity of an objection before making any decision.

Now, the process seems simple and fair but behind this lies a huge mountain of policy loopholes, legal questions and questions raised for the need and feasibility of such a policy in the first place.

The Problems

The proposal was problematic from the outset, as it lacked proper statutory backing and was implemented during floods in Bihar, a state already known for its scarcity of official documents. The situation was worsened by procedural flaws, with the Election Commission of India (ECI) allegedly trying to verify citizenship without authority and Booth Level Officers (BLOs) submitting forms en masse without the knowledge or consent of citizens. Consequently, the resulting draft list was riddled with discrepancies, such as including the deceased while excluding the living, listing fake addresses, and registering duplicate voters.

Firstly, the ECI claims that it gets the power from Article 324 of the Constitution, Sec 21(3) of the Representation of the People Act (ROPA), 1950 and Rule 25, Electors' Rules, 1960. In the Supreme Court case, the Petitioners (Association For Democratic Reforms & Ors) argue that firstly the term "Special Intensive Revision" has no proper statutory backing and is a combination of Special Revision and Intensive Revision. The other side, then questions the validity of the process through making a submission calling the addition of the requirement of documentary proof for the draft list, an overreach of power by the election commission through a simple coherent reading of para 9.3.1 of ECI Manual of electoral roll 2023, Rule 8 and Rule 25 with Form-4 under Electors' Rules.

Secondly, there was an inherent contradiction in ECI accepting Form-6 for registering new voters while not taking Aadhaar as a proof for already registered voters, which was then taken into consideration by the Supreme Court and ordered that it shall be accepted as a valid proof for claims being filed. When the Election Commission was first asked questions with respect to it not accepting Aadhaar, it answered that there are a lot of fake Adhaar cards, and that it's only a proof of residence and not citizenship, to which a counter was provided that the other documents can also be faked and checking citizenship is not within the powers of ECI. On 8 September 2025, the Supreme Court ordered the ECI to issue instructions again with regards to Aadhaar as a valid proof for the process keeping in mind Section 23(4) of the Representation of People Act, 1950.

Thirdly, there have been various discrepancies in the claims being made by ECI and other electoral officers. They first refused to publish a list of the 65 lakh excluded voters, then after being ordered by the Supreme Court they published the list of deleted voters as well the reason for exclusion. They then claimed that over 99.5% of 7.24 crore voters have submitted document proofs whereas District Election Officer of Gopalganj (a district in Bihar) claimed that 10 lakh out of 17 lakh forms submitted in that district had no supporting documents which indicates that even if this is taken as the sole district where citizens haven't submitted documents the numbers can't be more than 98.7%.

Last but not the least, the ECI goes on to push a grand exercise such as SIR within a short span of time during floods in such a document scarce state which shows how important it must be. However, ECI itself fails the process as the draft list it publishes shows discrepancies, including 80,000 voters wrongly registered, and fake addresses in 3 constituencies. Moreover, various voters have been registered multiple times with the same names. An investigation by the Reporters' Collective shows that the number of voters registered more than once is as high as 5.56 lakhs in 142 constituencies after such an elaborate process which not only raises questions about the policy and procedure followed, but also the competence of the ECI.

Conclusion

The recent Special Intensive Revision of Bihar's electoral roll, a process designed to enhance its accuracy, has faced considerable implementation challenges. Questions have been raised concerning its timing, legal standing, and administrative execution. The resulting draft has generated reports of significant data-related issues, such as potential omissions and duplications. This outcome has prompted an examination of the revision process and its effect on the reliability of the electoral list before a scheduled election.

Curbing Crimes in Politics: Disqualifying Tainted Ministers with the 130th Amendment Bill

-Sourodeep Paul

Introduction

On 20 August 2025, the Union Cabinet introduced the Constitution (One Hundred and Thirtieth Amendment) Bill, 2025 in Parliament. Described as one of the most significant and debated measures of this session, the Bill proposes the addition of Article 75(5A) in the Constitution that provides for the automatic removal of constitutional office bearers including the Prime Minister, Chief Ministers, and Ministers at both Union and State levels—if they remain in custody for 30 consecutive days on charges carrying a punishment of five years' imprisonment or more.

Key Provisions

Under the Bill:

- A Minister detained for 30 days on serious charges must resign by the 31st day, failing which they automatically cease to hold office.
- For Union Ministers, the **Prime Minister shall advise the President** to act; for State Ministers, the **Chief Minister shall advise the Governor**; and for Delhi, the **Chief Minister will advise the President**.
- The provision extends even to the Prime Minister and Chief Ministers themselves, who must step down if detained under such circumstances.
- Notably, there is **no prohibition on re-appointment** once released from custody.

Union Home and Cooperation Minister Amit Shah, while introducing the measure, argued that it addresses an "astonishing situation" where leaders could "unethically run the government from jail." The Bill purportedly is a step to restore "constitutional morality" and integrity in politics. The Bill has been referred to a Joint Parliamentary Committee (JPC) for detailed consideration.

A Historical Echo in the Constituent Assembly

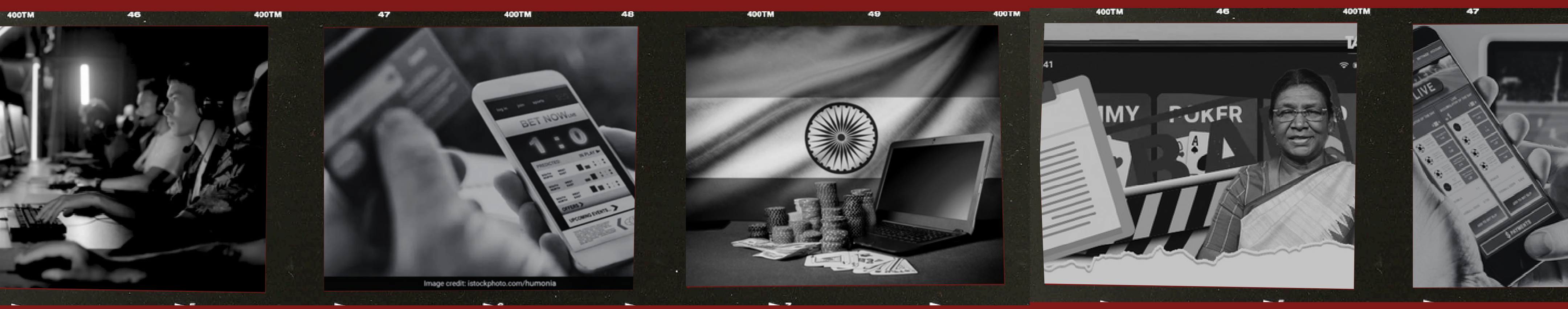
The question of disqualifying Ministers facing criminal proceedings is not new. During the Constituent Assembly debates in 1948, members such as Prof. K. T. Shah and H. V. Kamath argued for explicit constitutional provisions for the same. Shah proposed disqualification for getting booked on charges of treason, bribery, corruption, or moral turpitude, supporting a two-year imprisonment threshold, with Kamath citing the example of a "convicted black marketeer" in a state cabinet who was allowed ministry still by the grace of the Maharaja. However, Dr. B. R. Ambedkar opposed these proposals. He maintained that the Constitution should not be encumbered with detailed disqualifications, preferring to leave such matters to the judgment of the Prime Minister, the Legislature, and public opinion. He undisputedly was against Ministers holding office with criminal charges but believed that such a Minister would face the sanction of the common public. He did however anticipate Ministership of individuals accused of offence so long as they have the confidence of the House with no sanction out of public apathy and unlike B. Pocker's amendment he provided for Ministers to be appointed by the President rather than to be chosen by majority support in the final draft. B.H. Khardekar clarified that ministers shall hold office "during the pleasure of the President" already implied two checks: loss of the House's confidence and removal for corruption or maladministration on the discretion of the President. The Assembly ultimately rejected the amendments for explicit disqualifications.

Indians today are a part of a global discourse that legally tolerates even convicted individuals to run for public office while imprisoned. In a society where conviction rates of accused politicians are almost always certain, it is important to see how important of a metric their character is for modern citizens to hold Ministry. Further, the Bill follows the Law Commission of India's 255th Report on electoral disqualifications which recommended disqualification at the stage of framing of charges for serious offences (punishable by five years or more), reasoning that waiting until conviction was ineffective given delays in trials and the rarity of convictions. This ensures such individuals do not continue to benefit off their office during trials and potentially influencing them in favour by virtue of their position. It however does not take into accord the safeguards that have also been suggested which calls for expedite trial, bar on disqualification where charges are filed within one year before the date of scrutiny of nominations for an election and even recommends retroactive application especially when 46% of the members of the current Lok Sabha have previous and on-going criminal records with a conviction rate of 10%.

The 130th Amendment Bill revives a long-standing debate between constitutional morality and political pragmatism in India's governance. While it seeks to uphold integrity but also raises concerns of safeguards against misuse. Statutory framework in furtherance is anticipated.

Are the Vines too Restricting or a Growing Need?: The Promotion and Regulation of Online Gaming Bill, 2025

-Shreya Mathur



Introduction

Both Houses of the Parliament have recently passed The Promotion and Regulation of Online Gaming Bill, 2025 ('The Bill') on 21st August 2025. This bill aims to regulate the online gaming sector and prohibit online money games including online games offered in the territory of India operated from foreign jurisdictions. The bill, while a welcome move to regulate the rapidly growing industry, has also been facing backlash due to its stringent provisions and strict penalties.

Objective of the Bill

The gaming industry contributes significantly to innovation, employment generation and export earnings in India. India also holds a great amount of potential for further development of this sector due to the widespread digital accessibility and the large pool of skilled youth present in the country.

This made the requirement for a robust regulatory framework the need of the hour. The bill has covered a substantial amount of the vast sector from recognising e-gaming as a legitimate sport to prohibiting real money games. The Bill calls for the registration and classification of online games by an appointed authority. This is done to ensure no prohibited online games make their way to the citizens.

The consequences of unregulated online gaming have not gone unseen. In a recent video making rounds, a 7-year-old can be seen making in-app purchases and rapidly depleting the family's savings. In another case, a 16-year-old boy had spent all his mother's savings for his education on online games.

Thus, with youth becoming increasingly addicted and people's savings rapidly draining, the need for formation of a regulatory authority was felt even more.

In addition, research conducted found that illegal online betting firms act as an agency for money laundering and terrorist financing, driving the need for these regulations further. Therefore, we can see that the Bill recognises both the positive and negative impacts of the online gaming industry and accordingly classifies online games.

Positive Developments

Through this bill, online gaming has been recognised as a legitimate competitive sport. The Ministry of Youth Affairs and Sports shall be the nodal authority for all regulatory purposes. The government also plans to help grow this field through opening of training institutes, research centres, developing incentive schemes and creating greater awareness of this field and its wide realm of opportunities.

The Bill encourages the development and dissemination of online games. It proposes the formation of platforms and programmes to facilitate the same. The Bill also encourages online games which include educational and cultural content as well as social and recreational games.

Moving away from the previous classification of games as games using skill or chance, the Bill prohibits any and all real money games, placing a complete ban on even their advertisement. In addition, the bill also states that no financial transaction related to real money online game platforms can be processed by banks or payment systems.

With growing gambling addictions, many families were going into debt due to these games. Government data findings also concluded that Indians are losing approximately ₹15,000 crore each year to real money games, not to mention the World Health Organisation findings linking these games to increase in compulsive behaviour, psychological distress and suicides, making this a rather welcome move.

Offences Under the Bill

With penalties going as high as ₹2 crore and imprisonment which may extend to 5 years, the bill includes both cognizable and non-cognizable offences. The offences are categorized into three categories based on their role in perpetuation and management of real money games.

The first offence holds the organisers of such gaming services liable. It imposes imprisonment of up to 3 years and a fine of up to ₹1 crore or both on the contravening party.

The second offence deals with people who aid in the perpetuation of these games through advertising them. The penalty imposed includes imprisonment of up to 2 years and a fine of up to ₹ 50 lakh or both.

The third offence addresses the banks and other financial institutions engaged in transferring funds in real money games. The liability imposed on them includes an imprisonment of up to 3 years and a fine of up to ₹1 crore or both.

There has also been placed a higher threshold for penalties applicable with respect to repeat offenders to help deter all classes of people engaged in perpetuation of real money online games.

Online Gaming Authority

The Bill proposes the formation of a national level regulatory authority to ensure compliance. This authority will either be formed as a separate body or the functions may be delegated to an already existing body through notification to be released by the government.

The functions of the authority will include overseeing the application of the provisions as well as tasks such as classification and registration of online games. The authority shall ensure and decide upon the fact that no online real money games are prevalent in the market.

Brewing Trouble

The Bill has a provision to allow for search and seizure of all digital as well as physical property linked to the case without the need for a warrant. Power to arrest without warrant has also been granted to the investigating authorities.

A very wide ambit for search and seizure of all places be they digital or physical being provided, while aids in investigation, can become a potential privacy violating nightmare. With no clear area of search, the boundaries between on and off limits gets blurry. This provision provides the authorities with a great amount of power that, if not wielded with caution, can result in ugly situations.

Moreover, the authority of the Union to pass such a law is also contested. Since 'betting and gambling' only features in the State List as Entry 34, only the states have the authority to legislate on the same. This sparks a debate questioning the constitutional validity of the Bill.

Another issue which arises with the classification of real money games is the clubbing of both games of skill and chance in the same category. Since games of skill had been viewed as legal, they had been developed by individuals as their businesses activities, may it be conduction or participation. This ban, thus, potentially infringes the fundamental right of freedom of trade and occupation enshrined under Article 19(1)(g).

In addition, to expedite the timeline, the bill was not put to the public for consultation either. The explanation provided for the same was that this was a prohibitionary bill and consultations are not possible for the same.

Conclusion

As we read and analyse the Bill, we see the emergence of both positive and negative aspects to it. While the Bill aims to prohibit games which it deems harmful such as real money games, it also provides for the promotion of e-gaming and recognising it as a competitive sport, as well as promotes development and registration of online games.

The Bill fills a void in the legislation and is a welcome move. It seeks to grow the online gaming industry while ensuring the safety of all parties. It cracks down on a class of online games which has resulted in a lot of misery as well. But will the harsh penalties and the wide ambit of control be the only things it shall remain known for, instead of the positive aspects perpetuated, is yet to be seen.

Assam Cabinet’s New SoP for Inter-Religious Land Transfers- Safeguarding Borders or Isolating Communities?

-Sanjushree Sur

Introduction

On August 27 2025, the Cabinet, headed by Chief Minister (CM) Himanta Biswa Sarma, approved a Standard Operating Procedure (SoP) aimed at ensuring strict regulation of all inter-religious transfers of immovable property in Assam. This new policy mandates the subjection of all such applications to a multi-layered scrutiny to prevent incidents of illegality, to preserve social cohesion, and to safeguard national security.

The government has claimed that this change would streamline the procedure, making it more efficient and expeditious, but the opposition argues otherwise. The All-India United Democratic Front’s (AIUDF) General Secretary and spokesperson, Hafiz Rafiqul Islam, has criticized this policy stating that an applicant under this process is more likely to pass away than receive approval in the time necessitated by its complex nature. While it may strike as a major reform to many, those acquainted with its cultural, political, and geographical history are far from surprised.

Background

The **territorial boundaries of Assam** have evolved due to its strategic location. Its long and often hard-to-monitor border with Bangladesh, along with riverine routes, made the region particularly vulnerable to immigration from neighboring areas, which intensified during the colonial rule.

After the partition of India in 1947, the immigration into Assam from East Pakistan was exorbitantly high. It got to a point where the state government found it nearly impossible to distinguish between citizens and immigrants. This led to the creation of the first National Register of Citizens (NRC). However, instances of poverty, high population density, and religious persecution continue to drive a huge influx of immigrants out of East Pakistan long after its liberation and the creation of the state of Bangladesh.

Fearing the loss of land, economic opportunities, and cultural identity, the All-Assam Student Union led a six-year-long agitation movement demanding the deportation of Bangladeshi immigrants. Although the Assam Accord of 1985 addressed concerns of illegal immigration, its communal and ethnic nature, complicated by the realities of Assam's border districts, keeps the issue highly contentious.

In the decade following the Supreme Court's directive mandating an update of the NRC to address illegal immigration, the government of Assam has implemented a series of policy reforms to expel individuals who either migrated before or after the commencement of the Immigrants (Expulsion from Assam) Act, 1950.

SoP for Inter-Religious Transfer of Immovable Property

After regulating Aadhar issuance to prevent infiltrators from obtaining fraudulent documentation, the government has turned to the regulation of inter-religious land transfers and acquisitions by NGOs from outside the state to protect indigenous land rights, preserve demographic balance, and maintain social harmony in Assam.

Under this new policy, an application for such a transfer can be filed with the Deputy Commission (DC) of the respective district. After a preliminary verification of the proposal, it will be forwarded to the Revenue Department. A designated nodal officer would then scrutinise the application and refer it to the Assam Police's Special Branch.

The department will investigate the application for any element of fraud, coercion, or illegal transfer; the source of funds, whether it is white or black money; the potential impact of the sale on the social cohesion of the locality; and the possible risk to national security. The ultimate authority to approve or reject the transfer lies with the District Commissioner.

Critical Analysis

In approving this SoP, the cabinet has established a clear framework to govern all inter-religious land transfers in Assam. This marks a significant step towards safeguarding indigenous community interests, but its method of implementation has been criticized on several grounds:

- **Complex and time-consuming**- while the inclusion of several stages of verification acts as a check against illegal occupation of immovable property, it has also substantially complicated and lengthened the entire process. This is in clear contradiction with its stated objective of ensuring more efficient processing and expeditious disposal of such applications. AIUDF has accused the government of harassing the common people of the state by burdening the process with excessive oversight and bureaucratic red tape rather than focussing on personal or financial reasons.

- **Power corrupts and absolute power corrupts absolutely**- by failing to provide specific guidelines to consider while examining a transfer application, the SoP vests all authority concerning approval or rejection in the office of the DC. Such discretionary powers, in the absence of any mechanisms to ensure accountability, leaves the process vulnerable to potential delays, inconsistent enforcement, and politically motivated decisions.

- **Discriminatory in nature**- by mandating scrutiny for inter-religious land transfers, the SoP has received backlash for violating the principles of equality enshrined in the Constitution for treating individuals differently based on religion. In doing so, the government is making two major assumptions. Firstly, that the infiltrators belong to a specific religious community, and secondly, that they would not consider hiding their religious affiliations for the sake of such transactions. Adding to this criticism, Aman Wadud, the spokesman for Congress in Assam, has claimed that the government lacks any empirical evidence to prove that inter-religious land sales threaten social cohesion or national security. He described the move as one against the true spirit of the Constitution.

- **A disincentive for bona fide investors**- the extension of this SoP to NGOs situated outside Assam, although intended to prevent institutions threatening national security to set up shop in Assam, may end up discouraging genuine investors from collaborating for developmental initiatives like setting up educational and healthcare projects, due to the uncertainty brought about by this reform. Therefore, a process introduced to safeguard indigenous interests may risk loss of opportunities, essential for economic and social development.

Conclusion

The NRP report released on August 31, 2019, identified over nineteen lakh illegal immigrants currently residing in Assam. This has led to excessive strain on the state's welfare schemes, labour market distortion, land encroachment, and cultural dilution. This, thus, necessitates the presence of a comprehensive strategy to address challenges associated with illegal immigration.

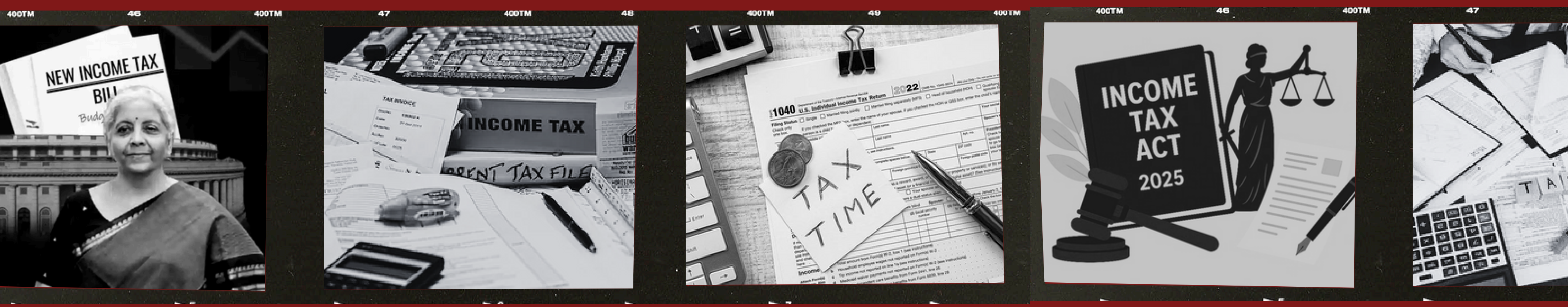
In light of the same, the Assam cabinet's approval of this SoP is another step in the government's determination to counter issues resulting from illegal immigration.

However, an analysis of its stated method of implementation reveals the possibility of this policy adding to the already existing pile of problems. Its segregation of immigrants on the basis of faith, the inclusion of multiple stages of verification, and the concentration of wide discretionary powers in a single office, indicate the possibility of reduced economic opportunities for the local communities of Assam in the near future.

Hence, the effectiveness of this policy will depend upon the government's ability to balance security concerns with the state's need for investments, failing which, this policy might end up undermining the very purpose it seeks to promote.

Income Tax Act, 2025

-Nidhi Rai



Introduction

The Income-Tax Act, 2025 marks a significant overhaul of India's tax legislation, aiming to simplify, condense, and modernize the administration of direct taxes. First tabled in February 2025 and later withdrawn for further review, the bill was reintroduced in August 2025 following recommendations from a Select Committee and after wider consultations. It received the President's assent on 21 August, 2025 and is due for implementation 1 April 2026 onwards.Its core objective is to make tax law more transparent, reduce compliance burdens, and retain stability in rates and fundamental principles.

Need for the New Income Tax Act?

The Income-tax Act of 1961 has been a key part of India's tax system, but over time it became quite complex due to its use of outdated legal terminology, long and complicated sentence structures, and multiple nested provisos and explanations that made interpretation and compliance difficult. These factors created challenges for both taxpayers trying to comply and officials responsible for tax collection. Confusing definitions, unclear procedures, and scattered sections made it harder to interpret the law and led to more disputes. To address these issues, the Government of India conducted a thorough review to modernize and simplify the tax laws. The goal was to create a clear, public-friendly law that aligns with global standards while preserving the core tax principles. After extensive consultations with tax experts, government officials, industry representatives, business associations, tax professionals, and other key stakeholders, the new Income Tax Act, 2025 was developed. This new law aims to improve transparency, reduce disputes, and encourage taxpayers to comply willingly, helped by modern digital tools.

Key Changes under the Act

The new Income Tax Act represents a significant overhaul of the legacy Income-tax Act of 1961. The number of sections has been streamlined from 819 to 536, and definitions such as “senior citizen” have now been harmonized in a single, alphabetically organized list. These foundational reforms simplify the statute’s structure, making it more accessible and user-friendly for both taxpayers and legal professionals.

A key procedural innovation is the replacement of the dual terms “previous year” and “assessment year” with a unified term “tax year.” This change aligns the computation and assessment periods, resolving a long-standing cause of confusion. While the tax year becomes the main reference for income assessment, the term “financial year” is still used in certain procedural contexts to maintain continuity in administrative practice.

The regulation of non-profit organizations has been comprehensively revised. Entities previously described by various terms are now consolidated under the single category of “registered non-profit organization.” This reclassification, along with the removal of redundant provisions and introduction of clear tabular formats, greatly improves clarity and makes compliance easier for charitable and social-purpose bodies.

Changes also extend to the taxation of income from house property. The Act provides a 30 percent standard deduction on the net annual value after municipal taxes. Importantly, property owners can now breathe a sigh of relief as the rent received from occupied property is taxed instead of notional rental income. This ensures a fairer tax impact for property owners, especially when market conditions are volatile.

The tax deducted at source (TDS) and tax collection at source (TCS) regimes have been rationalized by condensing numerous scattered provisions into 13 clear sections from the earlier 69. The overall length of these provisions has been halved. Tabular presentations of rates and thresholds improve ease of understanding and reduce the risk of misapplication.

A taxpayer-friendly enhancement involves refunds for late-filed returns. Previously, taxpayers who filed returns after deadlines were denied refunds, causing hardship. The new law allows refunds to be claimed even if the return is filed late, provided it is submitted within a specified period. However, submission of the return remains mandatory for claiming a refund, thus maintaining accountability.

One significant and debated change is the expansion of tax authorities' powers regarding digital data access. The Act broadens the definition of "computer system" to include electronic devices, networks, cloud storage, and virtual spaces, enabling authorities to access a wide range of digital records such as emails, documents, and data held by third parties. It also authorizes officials to inspect undisclosed electronic files and override security features like passwords and encryption, compelling taxpayers and related parties to provide decrypted information or assist in unlocking protected data during investigations. While these enhanced powers aim to improve detection of concealed or misreported income and strengthen enforcement in the digital era, they also raise critical privacy concerns. The potential for intrusive surveillance and misuse of sensitive personal and financial data underscores the need for robust safeguards, transparency, and legal remedies to protect taxpayer privacy and prevent abuse, ensuring a fair balance between effective tax administration and individual rights.

Additional refinements preserve pension-related provisions and impose tighter standards for reopening assessments, allowing reassessment only when there is credible new information. Exemptions and deductions have been consolidated into clear, accessible schedules. Collectively, these changes promote greater transparency, procedural clarity, and streamlined compliance for taxpayers and authorities alike.

Conclusion

One significant and debated change is the expansion of tax authorities' powers regarding digital data The Income Tax Act, 2025 brings significant changes that will impact taxpayers and their rights in several meaningful ways. For taxpayers, it simplifies the tax system, making rules easier to understand and compliance less burdensome, including provisions to claim refunds even when returns are filed late within a set period. Companies will see clearer guidelines and streamlined exemptions, improving efficiency and reducing disputes. However, the Act also grants tax authorities wider access to digital data, such as emails and cloud storage. While this strengthens efforts to detect tax evasion, it raises important privacy concerns that must be addressed through strong safeguards and transparency. Overall, the success of the Act depends on finding the right balance, ensuring effective tax enforcement while respecting individual privacy and rights and on smooth, fair implementation that benefits all stakeholders.

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