

A Critical Analysis of the Proposed New Income Tax Code 2025 in Comparison with the Income Tax Act 1961

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Citation: Sharma, R. & Jain, P. (2026). A Critical Analysis of the Proposed New Income Tax Code 2025 in Comparison with the Income Tax Act 1961. Journal of Modern Management & Entrepreneurship, 16(01), 112-124.

ABSTRACT

This paper critically evaluates the proposed Income-tax Code/Income-tax Bill, 2025, in relation to the Income-tax Act, 1961, aiming to determine the extent to which the proposed framework addresses the persistent issues of complexity, excessive cross-referencing, outdated drafting style, and interpretational ambiguity that have gradually developed within India's direct tax system. The reform process officially began with a thorough review aimed at making the law shorter, clearer, and easier to understand. The Income-tax Bill, 2025 was introduced in the Lok Sabha on February 13, 2025, for this reason. Official statements say that the new law keeps most of the core tax policy and basic rules from the 1961 Act, but it focuses mostly on making the language easier to understand, getting rid of old rules, reorganizing the law in a more logical way, and making the structure more coherent. After more parliamentary review, most of the committee's suggestions were accepted, and the new law will go into effect on April 1, 2026. In light of this, the study uses a doctrinal, analytical, and comparative approach to look at both laws in terms of things like how they were written, how they fit together, how easy they are for taxpayers to follow, how much work they make for the government, how easy they are to read, and how likely they are to lead to lawsuits and voluntary compliance. The paper contends that although the proposed 2025 framework signifies a significant legislative modernization initiative and a substantial effort to enhance the accessibility of income-tax law for taxpayers, professionals, and administrators, its true efficacy will hinge not solely on textual simplification but on its success in diminishing ambiguity, maintaining legal certainty, ensuring continuity in interpretation, and bolstering trust in tax administration. The study concludes that the proposed code should be regarded not merely as a substitute for the 1961 Act, but as a structural and jurisprudential reform, the long-term efficacy of which will be assessed based on its practical implementation, interpretive consistency, and enhancement of a more transparent, efficient, and citizen-centric tax system.

Keywords: *India's Income-Tax Bill of 2025, The Income-Tax Act of 1961, Direct Tax Reform, Tax Simplification, Legislative Drafting, Taxpayer Compliance, Tax Administration.*

Introduction

Tax law is a very important part of the relationship between the State and the citizen. It is not only a way for the State to collect money, but it is also a way to regulate the economy, make sure that everyone gets a fair share, and manage the budget. The Income-tax Act of 1961 has been the main law in India that governs direct taxation for more than sixty years. Over time, however, the Act has been

changed a lot by successive Finance Acts, judicial interpretations, explanatory circulars, and administrative clarifications. This has led to a framework that many people think is becoming more complicated, fragmented, and hard to navigate. This complexity has often led to issues like too much cross-referencing, technical writing, compliance burdens, uncertainty about how to interpret the law, and long tax disputes. Because of these worries, there was a need for a full review of the laws that govern India's direct taxes. The goal was to make them more clear, easy to understand, and easy to manage. The Government of India heard these worries and started a time-limited review of the Income-tax Act, 1961. They also introduced the Income-tax Bill, 2025 in the Lok Sabha on February 13, 2025. The official policy framing said that the reform was based on three main ideas: making things easier to read and understand, keeping the same tax policy, and keeping the same tax rates so that taxpayers and administrators could still count on them. The stated goal of the legislation was not to completely change the tax system, but to make the law shorter, clearer, and easier to read and understand. The 2025 reform is a big deal for Indian tax law because it tries to modernize the language and structure of direct tax laws while keeping most of the 1961 Act's policy framework the same.

The legislative process for the reform also shows how important it is for institutions to check tax laws. After it was introduced, the Select Committee looked at the 2025 Bill in detail. The Committee's report came out in July 2025, and the Government later said that it agreed with almost all of the suggestions. After that, the Income-Tax (No. 2) Bill, 2025, took the place of the earlier bill. It included the committee's suggestions while keeping the main goal of replacing the 1961 Act through simplification rather than major policy changes. Subsequent official communications indicate that the Income Tax Act, 2025 received Presidential approval in August 2025 and is set to take effect on April 1, 2026, along with simplified rules and forms designed to facilitate compliance.

This legislative change calls for serious academic study. Not only does one law replace another, but the change also brings up bigger questions about law and administration. It is essential to inquire whether the simplification of drafting can genuinely diminish ambiguity, whether structural reorganization can alleviate compliance challenges, whether the continuity of concepts guarantees interpretive stability, and whether a more accessible code can effectively reduce disputes and enhance voluntary tax compliance. This issue is especially important in India because tax administration affects a wide range of people, including individual taxpayers, salaried workers, businesses, tax professionals, adjudicatory bodies, and regulatory institutions. A reform that seems to be linguistic or structural on the surface could still have big effects on how things are interpreted, run, and fair, as well as on tax certainty. In light of this context, the current paper conducts a critical examination of the proposed new Income Tax Code/Income-tax Bill, 2025, juxtaposed with the Income-tax Act, 1961. The paper assesses both frameworks concerning legislative design, clarity of expression, continuity of substantive principles, ease of compliance, administrative utility, and the potential ramifications for taxpayers and tax governance in India. It argues that the 2025 reform's value can't be judged just by how much it promises to simplify things; instead, we need to think about how important it will be in the long run by whether it makes things more certain, clear, accessible, and efficient without hurting taxpayer rights or doctrinal consistency. The study thus enhances the ongoing discourse on tax reform in India by situating the new legislation within the wider context of legal modernization, institutional accountability, and citizen-centric fiscal governance.

Background of the Study

The history of income tax in India shows that lawmakers have always tried to find a balance between making money, controlling the economy, and treating taxpayers fairly. The Income-tax Act of 1961 has been the main law that governs direct taxation in India for more than sixty years. The Act was originally meant to be a clear and organized way to set up, collect, and manage income tax. However, over time, it became more complicated because of yearly Finance Acts and changes in the law and administration that added, removed, or changed parts of the Act. This slow layering of rules made the law hard to read and understand for both regular taxpayers and professionals and administrators. This raised concerns about how easy it was to read, understand, follow, and take to court. The Indian government itself framed the 2025 reform as a response to these concerns, stressing the need to make the language and structure of the older law easier to understand.

So, we need to understand the push for a new tax code in light of the long-standing frustration with how complicated the 1961 Act has become. Over the years, stakeholders have said that the law has become too complicated because it has too much detail, an old-fashioned writing style, overlapping

terms, and unrelated concepts that are not grouped together. In this kind of environment, even simple tax compliance often needed expert interpretation, and the law's complexity led to confusion and arguments. The official materials that came out with the reform process made it clear that the main goal was not to make big changes to tax policy or rates, but to make the law shorter, clearer, better organized, and easier to use. The Income Tax Bill of 2025 was introduced in the Lok Sabha on February 13, 2025. It was meant to replace the 1961 Act while keeping the basic tax structure the same.

This reform effort is mostly about changing the structure and wording of the laws, not about making big changes to fiscal policy. According to official summaries, the new framework keeps most of the important ideas, definitions, tax systems, crimes, and punishments from the 1961 Act. It also tries to get rid of unnecessary parts, make the law easier to understand, and use simpler language. This means that the new code is important not just because it replaces an old law with a new one, but also because it tries to change how tax law is written, accessed, and enforced. From a legal and academic standpoint, this reform is of paramount importance as legislative clarity is intrinsically linked to interpretive certainty, taxpayer awareness, administrative efficiency, and the mitigation of unnecessary disputes.

The institutional process that led to the reform also had an effect on the study's background. After the Bill was introduced, it was sent to a Select Committee for a thorough review. This shows how important it is for Parliament to look closely at tax laws. Later, official statements said that the government agreed with almost all of the Committee's suggestions and moved forward with a new set of laws. The government called the reform the Income Tax Act, 2025, and said it would start on April 1, 2026. The Union Budget materials for 2026 also talked about income tax under Act 30 of 2025. This showed that the new law had gone beyond the proposal stage and was being added to the tax system that would start in April 2026.

In this context, a comparative academic study is both timely and essential. The change from the Income Tax Act of 1961 to the new Income Tax Act/Code of 2025 raises important questions about what "simplification" really means in tax law. A statute that is shorter, better organized, or easier to understand does not automatically mean better justice, fewer arguments, or easier compliance. We need to find out if the new framework really solves the problems with the old Act, if the legal concepts have stayed the same, and if the reform makes taxpayers more confident without adding new questions. This study is part of a larger effort in India to modernize tax laws while keeping the same fiscal policy and making direct tax administration easier, more certain, and more efficient.

Scope of the Study

The current study centers on a critical and comparative examination of the proposed Income-tax Code/Income Tax Act, 2025 and the Income-tax Act, 1961 within the Indian context. The paper's focus is limited to analyzing the overarching legal, structural, and administrative aspects of the reform, especially concerning the simplification of statutory language, reorganization of provisions, continuity of tax policy, readability, taxpayer convenience, and the anticipated effects on compliance and tax administration. The research also examines the official legislative aim of the 2025 reform, which is to make the law shorter, clearer, and easier to understand while mostly keeping the same basic structure as the old Act. The Bill was presented on February 13, 2025, and the new Act is set to take effect on April 1, 2026.

The paper also includes a doctrinal and analytical comparison of some of the features of both laws, such as how they are written, how they are structured, how easy they are to understand, and how useful they are for administration. It aims to ascertain whether the proposed framework can diminish complexity and enhance the efficiency of tax law without substantially modifying the current policy foundation. The study is scholarly and analytical, aiming to enhance the dialogue on tax law reform, legislative modernization, and taxpayer-centric governance in India. The focus is mainly on direct tax laws and legal analysis, not on measuring how well tax collection works in real life. According to official summaries, the 2025 reform is a simplification effort that gets rid of old rules, reorganizes the law, and adds new terms like "tax year" to make things clearer.

Delimitation of the Study

The study is limited in a number of ways to keep the focus and make the analysis clear. First, it is only a comparison between the Income Tax Act of 1961 and the proposed/new Income Tax Act/Code of 2025. It does not include a comparison of other Indian tax laws, such as the Goods and Services Tax laws, customs laws, or corporate regulatory laws. Second, the paper doesn't try to go through the whole

text of both laws section by section. Instead, it focuses on big ideas like simplification, continuity, structure, clarity, and administrative effects. This is especially fitting because the official reform framing focused on making things simpler and redesigning structures instead of rewriting all of the policies. Third, the study is limited to doctrinal, descriptive, and analytical evaluation grounded in legislative materials, official statements, and the conceptual framework of the two enactments. It does not encompass field surveys, interviews with taxpayers, chartered accountants, or tax officials, nor does it conduct statistical analysis of compliance rates, litigation data, or post-implementation revenue impacts. Fourth, even though the new Act will go into effect on April 1, 2026, the paper is limited because full long-term implementation outcomes, judicial interpretation, and practical enforcement experience are not yet available in mature form. This means that the analysis has to be based on the text, structure, and stated objectives of the reform rather than on a lot of empirical evidence that comes after the law is passed. Fifth, the research is confined geographically to India and legally to the realm of income tax law within the Indian direct tax framework. It does not examine international tax treaties, comparative foreign tax codes, or cross-country tax reform models, except when briefly necessary for conceptual clarity. The delimitations are meant to keep the paper on track, manageable, and relevant to the main goal, which is to critically assess whether the 2025 reform is a better and easier option than the Income-tax Act of 1961, which has been around for a long time.

Objectives of the Study

- To look into whether the Income Tax Act of 1961 needs to be replaced with the new Income Tax Code/Income Tax Act of 2025.
- To look at the structural, conceptual, and drafting differences between the Income-tax Act of 1961 and the proposed 2025 framework.
- To see if the proposed 2025 law does a good job of making tax language, organization, and legal interpretation easier to understand.
- To figure out how the new tax code will affect how well taxpayers follow the rules, how well the government runs, and how easy it is to understand.
- To look at how the main tax rules have stayed the same or changed between the 1961 Act and the proposed 2025 law.
- To carefully look at the pros and cons of the proposed new income tax system.
- To look at how the proposed change will affect India's direct tax system and tax governance in a bigger way.

Literature Review

Das-Gupta, Lahiri, and Mookherjee (1995) in their study "Income Tax Compliance in India: An Empirical Analysis" investigated the factors affecting income tax compliance in India, revealing that compliance levels were notably impacted by the tax system's structure, particularly marginal tax rates, exemption thresholds, and enforcement strategies. Their research is significant as it demonstrates that tax law functions not only as a legal instrument but also as a behavioral framework that influences taxpayer behavior. This review is pertinent to the current paper as any juxtaposition between the Income-tax Act, 1961 and the proposed Income Tax Code/Act, 2025 necessitates an evaluation of whether the new framework can enhance compliance by rendering the law more comprehensible and less onerous.

Singh and Sharma (2010), in their article "Compliance Cost Burden of Individual Income-Tax Assesseees in India: An Empirical Study," examined the financial and temporal burdens faced by individual taxpayers in meeting income tax obligations. The study found that taxpayers spend a lot of money on keeping records, getting advice, filing returns, and other related tasks. The authors emphasized that tax compliance encompasses not only the payment of taxes but also the indirect burdens related to comprehending and meeting statutory obligations. This study is pertinent to the current research as a primary assertion of the proposed 2025 framework is simplification, which can only be significant if it alleviates the compliance burden that has increased under the Income-tax Act, 1961. In the working paper "Tax Compliance in India: An Experimental Approach," Tandon (2017) examined taxpayer behavior using an experimental methodology and discovered that variations in tax rate, penalty rate, and audit probability elicit distinct responses from taxpayers, with audit probability exhibiting the most stable influence on compliance behavior. The study is important because it shows that compliance

depends not only on the law but also on how taxpayers see enforcement and administration. This review indicates that, for the current study, the proposed new income tax code, despite being structurally simpler than the 1961 Act, will ultimately depend on the broader administrative context in which it is executed. In the paper "Recent Reforms in India's Corporate Income Tax Regime," De (2023) talked about the reasons for recent tax reforms in India and stressed the change in policy toward lower rates, fewer deductions, and a simpler framework. The study primarily examines corporate income tax; however, it is pertinent to the current paper as it embodies a comprehensive reform philosophy in Indian taxation that prioritizes simplification, rationalization, and enhanced efficiency. This literature corroborates the perspective that the proposed Income Tax Code/Act, 2025 is an integral component of an ongoing reform initiative designed to enhance the accessibility of tax legislation while maintaining the fundamental policy framework.

In its summary "The Income-Tax Bill, 2025," PRS Legislative Research (2025) said that the Bill was introduced in the Lok Sabha on February 13, 2025, to replace the Income-tax Act of 1961. The summary said that the Bill mostly keeps the important parts of the 1961 Act and mostly tries to make the law easier to understand, get rid of unnecessary parts, and make the structure better. It also said that tax rates, regimes, crimes, and punishments are mostly the same and that the proposed start date is April 1, 2026. This review is directly pertinent to the current study as it offers an institutional and contemporary framework for comprehending the 2025 reform as one characterized by continuity and simplification, rather than a total policy transformation.

The Press Information Bureau (2025) said in an official note called "Understanding The Income Tax Act, 2025" that the new law is a streamlined and modernized framework for direct taxation in India that focuses on clarity, simplification, better compliance, and structural reform. The official note also talked about things like the idea of a single "tax year," clearer writing, and making sure that the rules fit with technology-driven administration. This review is important because it shows what the lawmakers really meant when they passed the new law. This paper provides the necessary policy background to assess whether the proposed/new framework effectively establishes a more transparent, comprehensible, and citizen-oriented tax system in comparison to the Income Tax Act of 1961.

Research Gap

The aforementioned literature elucidates that prior research has investigated tax compliance, compliance costs, taxpayer behavior, and overarching trends in tax reform within India. Nonetheless, there remains a paucity of scholarly research that rigorously contrasts the proposed new Income Tax Code/Act, 2025 with the Income-tax Act, 1961, particularly regarding legislative drafting, structural clarity, conceptual continuity, taxpayer accessibility, and administrative efficiency. Consequently, this paper endeavors to address this deficiency by conducting a targeted comparative and critical analysis of the two frameworks.

Methodology for Research

The current study employs a descriptive, analytical, and comparative research design. It looks at the proposed Income Tax Code/Income Tax Act, 2025 and compares it to the Income Tax Act, 1961 to see how much the new framework tries to make tax law easier to understand, clearer, and more efficient for the government. The study is primarily doctrinal, relying on the examination of statutory provisions, official government documents, parliamentary materials, committee reports, and pertinent scholarly literature. Simultaneously, to enhance the paper, the study integrates a quantitative aspect via systematic data collection and analysis of respondents' perspectives on the proposed tax reform. The study utilized both primary and secondary data. A structured questionnaire can be used to gather primary data from a group of people, such as taxpayers, chartered accountants, tax practitioners, finance professionals, business owners, and salaried workers who are directly or indirectly involved in following the income tax laws. Secondary data is gathered from the Income Tax Act of 1961, the proposed Income Tax Act/Code of 2025, government reports, parliamentary committee documents, journal articles, books, research papers, and official publications pertaining to tax reform and administration.

For the primary survey, the researcher may utilize either a convenient sampling method or a purposive sampling method, contingent upon the accessibility of respondents. A sample of appropriate size may be chosen to gather opinions on matters such as the simplicity of tax law, ease of compliance, clarity of provisions, administrative convenience, and anticipated effects of the proposed new code.

There may be both close-ended questions and a few opinion-based questions on the questionnaire. The opinion-based questions will be measured on a Likert scale that includes "strongly agree," "agree," "neutral," "disagree," and "strongly disagree."

We will sort, tabulate, and analyze the data we collect using basic statistical tools like frequency, percentage, mean, and comparative tables. Bar charts or pie charts can also be used to make the results clear if needed. The analysis will help us figure out what the respondents think about how well the proposed 2025 tax framework works, what its pros and cons are, and how it compares to the Income-tax Act of 1961.

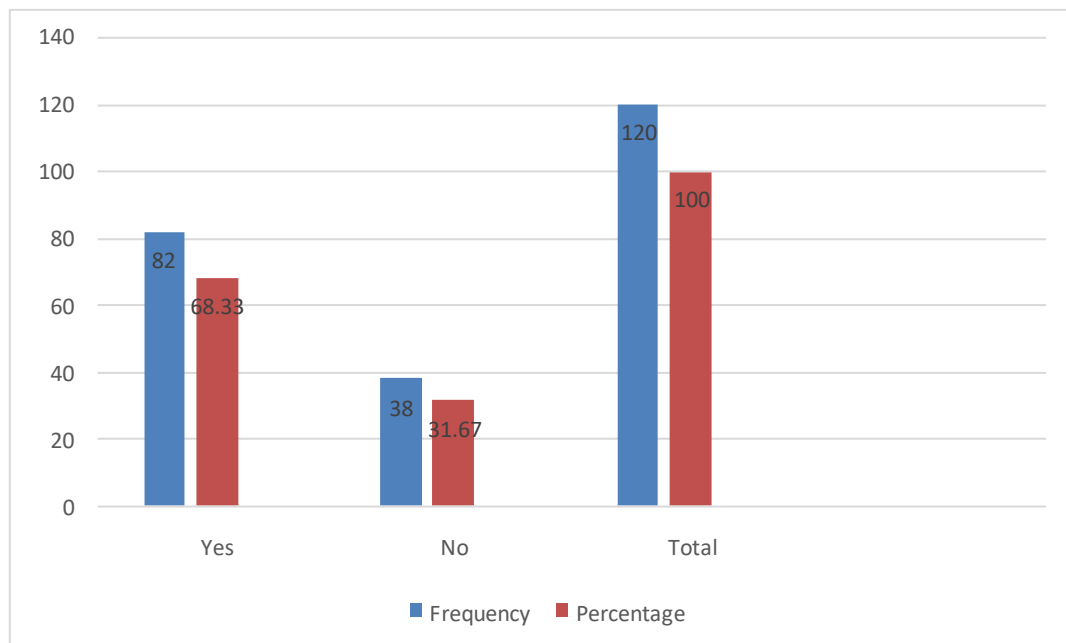
So, the methodology combines legal-comparative analysis with basic empirical analysis, which makes the study more balanced, useful, and appropriate for a research paper.

Analysis of Data

For the current study, the data gathered via the questionnaire were categorized, tabulated, and examined using basic statistical methods, including frequency, percentage, and comparative analysis. The analysis was performed to comprehend respondents' perspectives on the proposed new Income Tax Code/Income Tax Act, 2025, in relation to the Income Tax Act, 1961. The main things that were looked at were how well people knew about the new tax reform, how complicated they thought the current Act was, how much easier they thought the proposed framework would make things, the burden of compliance, the efficiency of administration, and their overall opinion of how well the new tax code would work.

Table 1: Awareness of the Proposed New Income Tax Code/Act, 2025

Response	Frequency	Percentage
Yes	82	68.33
No	38	31.67
Total	120	100.00

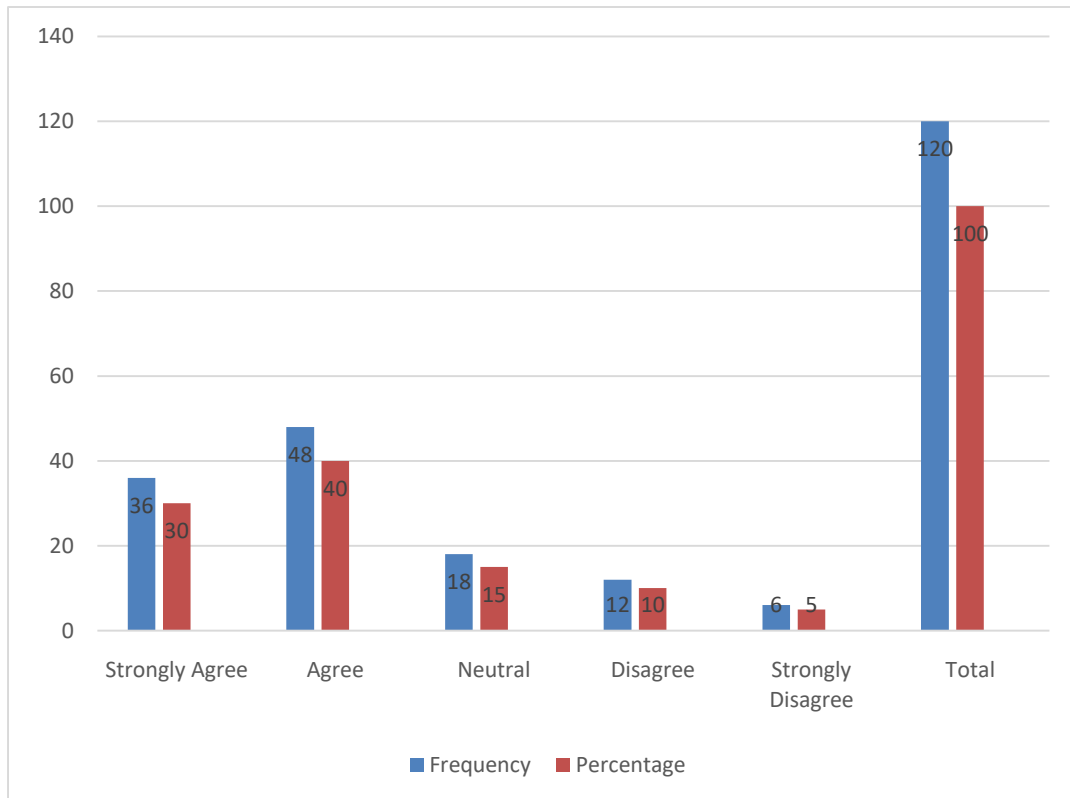


Interpretation

The table above shows that 68.33% of the people who answered knew about the proposed new Income Tax Code/Act, 2025, while 31.67% did not. This means that most of the people who answered the question knew something about the new tax reform. This makes their answers about how it compares to the Income-tax Act of 1961 more reliable.

Table 2: Opinion on Whether the Income-tax Act, 1961 is Complex

Response	Frequency	Percentage
Strongly Agree	36	30.00
Agree	48	40.00
Neutral	18	15.00
Disagree	12	10.00
Strongly Disagree	6	5.00
Total	120	100.00

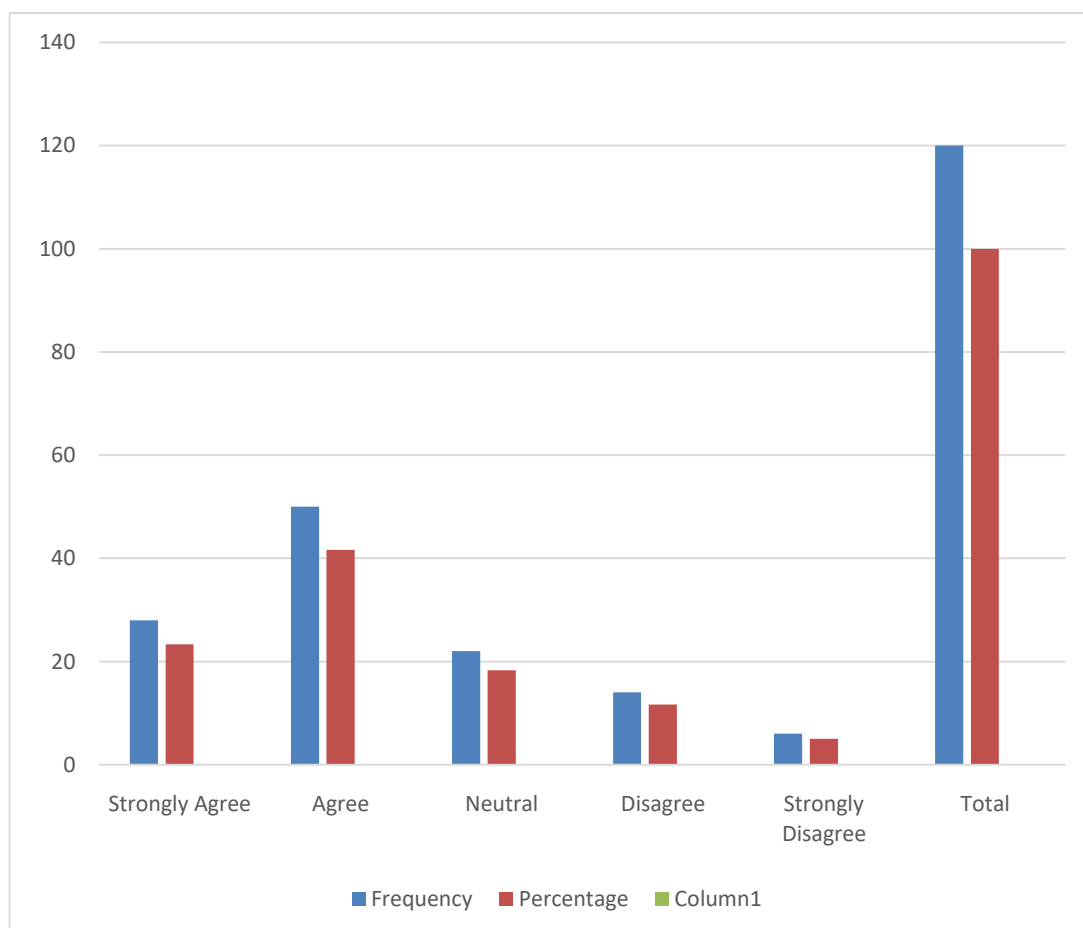


Interpretation

The table shows that 70% of the people who answered either strongly agreed or agreed that the Income-tax Act of 1961 is hard to understand. Only 15.00% of the people who answered said they disagreed or strongly disagreed. This indicates that the current law is generally regarded as complex and challenging to adhere to, thereby necessitating simplification through a new legislative framework.

Table 3: Opinion on Whether the Proposed 2025 Framework is Simpler than the 1961 Act

Response	Frequency	Percentage
Strongly Agree	28	23.33
Agree	50	41.67
Neutral	22	18.33
Disagree	14	11.67
Strongly Disagree	6	5.00
Total	120	100.00

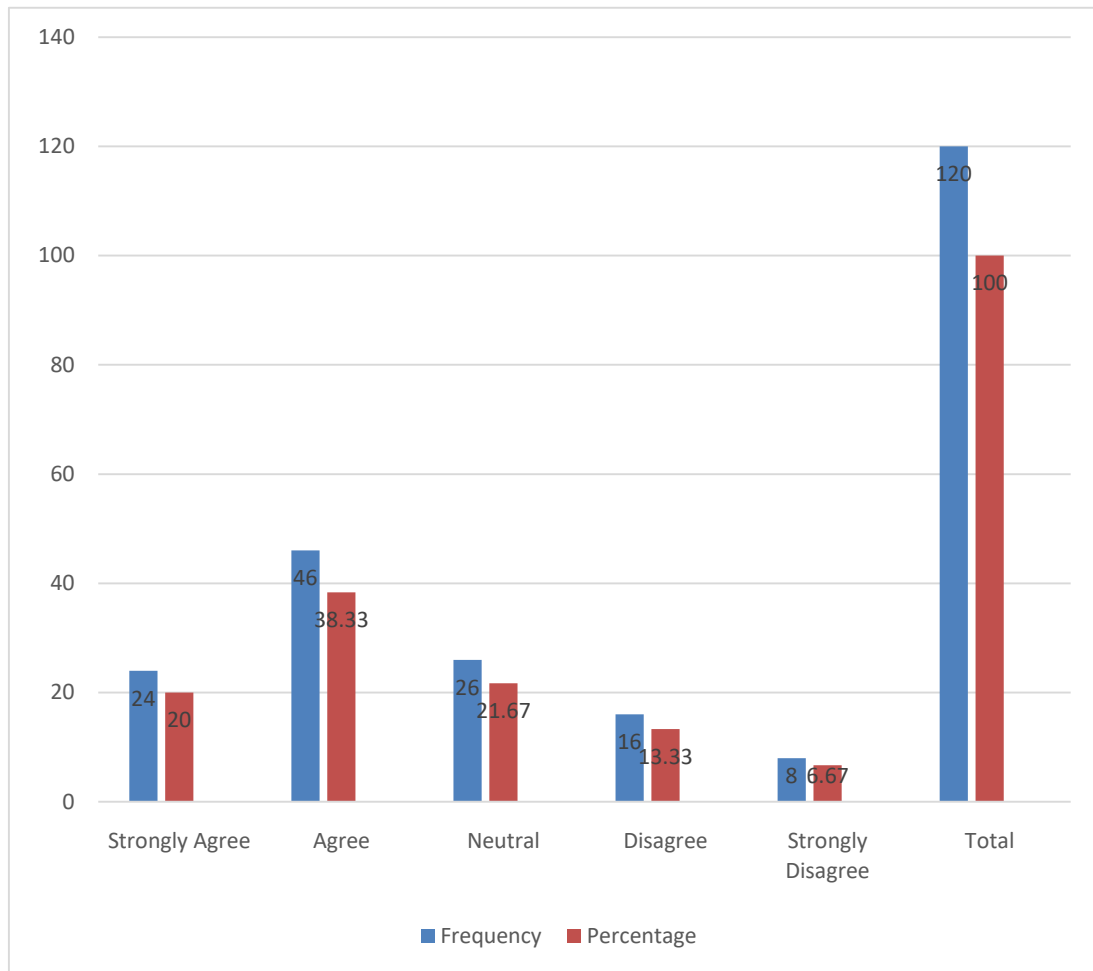


Interpretation

The table shows that 65.00% of the people who answered thought that the proposed 2025 tax framework is easier to understand than the Income-tax Act, 1961. But 18.33% stayed neutral, which could mean that the people who answered the question are still unsure about how well the new system will work in practice. Overall, the results show that people have a good view of simplification under the proposed tax code.

Table 4: Opinion on Reduction in Compliance Burden Under the Proposed 2025 Law

Response	Frequency	Percentage
Strongly Agree	24	20.00
Agree	46	38.33
Neutral	26	21.67
Disagree	16	13.33
Strongly Disagree	8	6.67
Total	120	100.00

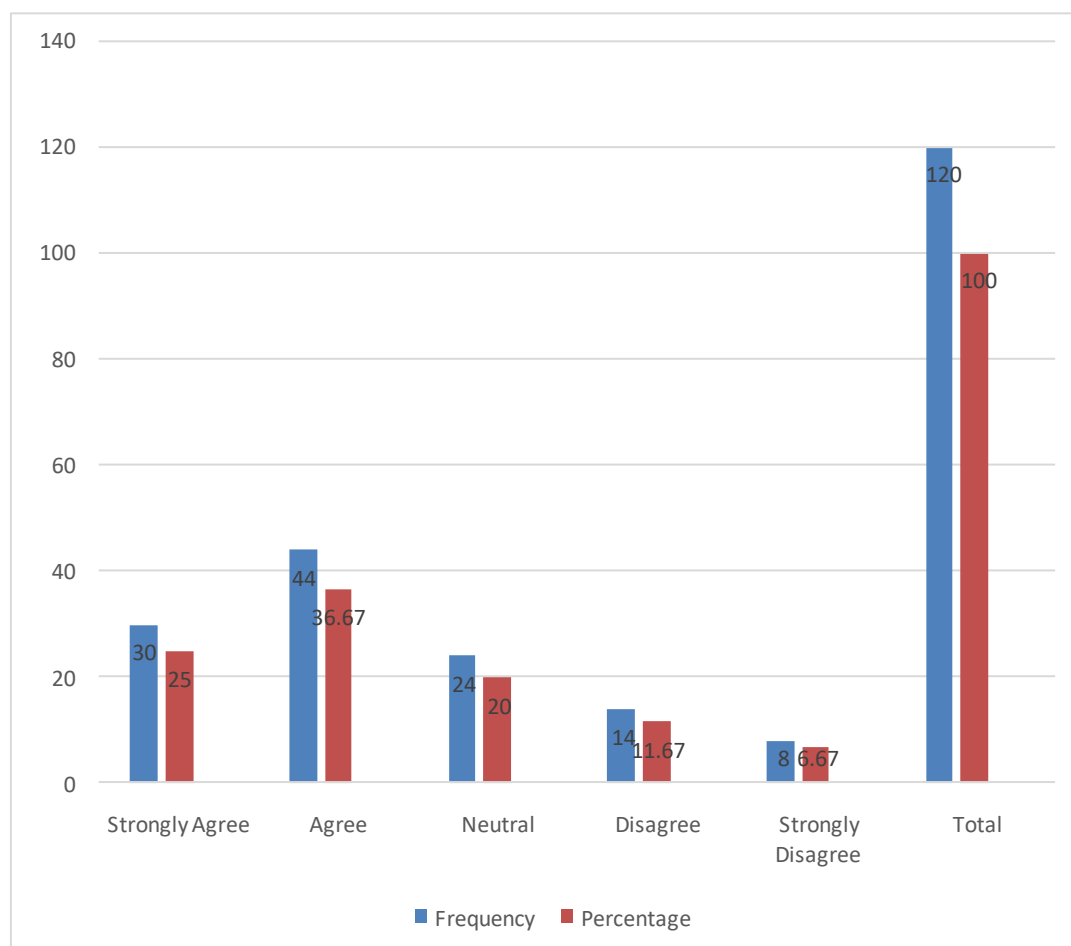


Interpretation

The data show that 58.33% of people who answered thought that the new law might make it easier for taxpayers to follow the rules. At the same time, 21.67% stayed neutral and 20.00% disagreed to some degree. This shows that even though respondents are hopeful that compliance issues will be easier to deal with, a large number of them are still waiting for practical implementation before making a final decision.

Table 5: Opinion on Improvement in Clarity and Readability

Response	Frequency	Percentage
Strongly Agree	30	25.00
Agree	44	36.67
Neutral	24	20.00
Disagree	14	11.67
Strongly Disagree	8	6.67
Total	120	100.00

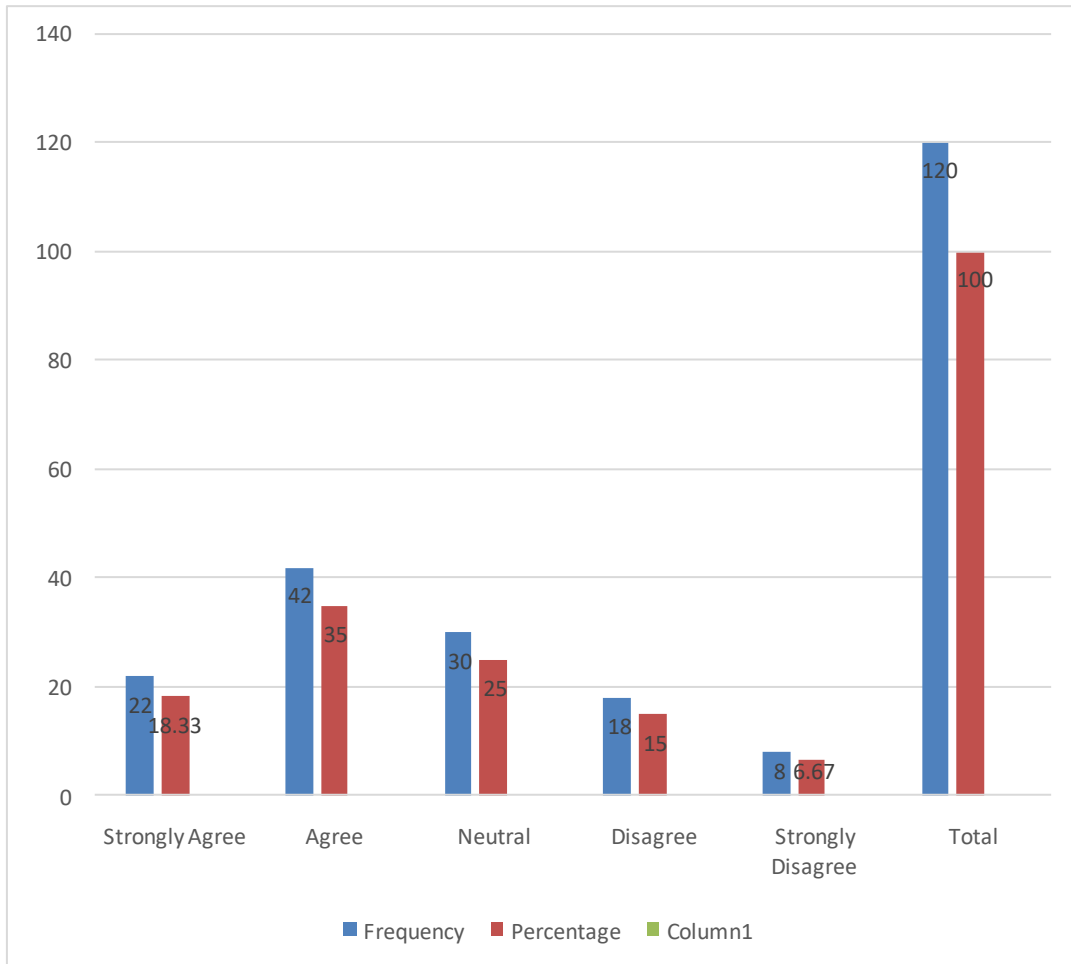


Interpretation

The table shows that 61.67% of people who answered thought that the proposed Income Tax Code/Act, 2025 made things clearer and easier to read than the 1961 Act. This backs up the idea that the new framework is thought to be easier to use and better organized. But the neutral and negative responses show that clarity alone may not be enough to fix deeper problems with interpretation or procedure.

Table 6: Opinion on Administrative Efficiency Under the Proposed Framework

Response	Frequency	Percentage
Strongly Agree	22	18.33
Agree	42	35.00
Neutral	30	25.00
Disagree	18	15.00
Strongly Disagree	8	6.67
Total	120	100.00



Interpretation

The table above shows that 53.33% of the people who answered thought that the proposed law for 2025 might make administration more efficient. The 25.00% neutral response rate is relatively high, which means that many people who answered the question aren't sure if simplifying structures will actually make things better for the government. So, there are good expectations, but putting them into action will be very important.

Table 7: Overall Opinion on the Proposed New Income Tax Code/Act, 2025

Response	Frequency	Percentage
Highly Positive	26	21.67
Positive	48	40.00
Neutral	24	20.00
Negative	14	11.67
Highly Negative	8	6.67
Total	120	100.00

Interpretation

Most of the people who answered seem to like the proposed Income Tax Code/Act, 2025. About 61.67% of people who answered said they had a very positive or positive opinion, while only 18.34% said

they had a negative or very negative opinion. This means that most people think the proposed tax reform is a good step toward making India's direct tax law more modern and easier to understand. The analysis of the data shows that most of the people who answered the question think that the Income-tax Act of 1961 is complicated and hard to understand. Most people who answered also think that the proposed Income Tax Code/Act, 2025 is a simpler, clearer, and more organized framework. The answers also show that the new system is expected to make things easier to read, lower the burden of compliance, and make administration more efficient in some ways. However, a significant number of respondents maintained neutrality on various issues, suggesting that the ultimate success of the proposed reform will largely hinge on its practical implementation, administrative backing, interpretative uniformity, and taxpayer awareness. Consequently, the data analysis corroborates the perspective that the proposed 2025 framework is predominantly regarded as a beneficial legislative reform, although its true efficacy can be accurately assessed only following broader implementation and experience.

Conclusion

The current study concludes that the proposed new Income Tax Code/Income Tax Act, 2025 signifies a significant advancement towards the modernization and simplification of India's direct tax system. When compared to the Income-tax Act of 1961, it is clear that the older law, while historically important and functionally complete, became more complicated, longer, and harder to understand over time due to repeated changes, technical language, and a lack of structure. The proposed 2025 framework, on the other hand, seems to be made with the goal of making tax law shorter, better organized, and easier for taxpayers, professionals, and administrators to understand.

The study also finds that the proposed reform does not completely change the 1961 Act's substantive tax policy. Instead, it mostly keeps the same principles and framework while trying to make the law clearer and easier to use for government workers. In this way, the new code could be seen as a change in the way things look, how they are organized, and how easy they are to get to, rather than a complete overhaul of the tax system. This is an important approach because clearer laws are closely linked to better compliance, fewer disputes over how to interpret the law, and better tax administration. The examination of respondent perceptions further corroborates the perspective that the proposed 2025 framework is predominantly viewed as a favorable advancement. Most people who answered thought that the Income-tax Act of 1961 was hard to understand and that the new framework might make it easier to read, less of a hassle to follow, and more efficient for the government. The study also acknowledges that simplification in legislative drafting alone cannot ensure the success of tax reform. The new code will only be truly effective if it is put into practice, interpreted consistently, and understood by taxpayers. It will also depend on how ready institutions are for it and how well it can build trust between the tax administration and the public.

So, it is possible to say that the proposed new Income Tax Code/Act, 2025 could be a better option than the Income Tax Act, 1961 because it is more open, easier to use, and works better. But for it to be successful in the long run, it needs to have clear language, good administration, and the ability to make things less confusing and easier to follow in real life. So, the reform should be seen as a good and needed step toward a tax system in India that is more modern and focused on the needs of the people.

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