

## CBDT issues clarificatory FAQs on transition provision under Income-Tax Act, 2025

The Central Board of Direct Taxes (CBDT) vide Office Memorandum dated July 6, 2026, issues clarification related to **transitional provisions under section 536 of Income Tax Act, 2025 (Repeals and Savings)**, by way of frequently asked questions (FAQs).

The FAQs covers the following specific issues:

- Summons & Notices,
- Search, Requisition and Post-search Proceedings,
- Power to Call for Information,
- Jurisdiction, PAN Migration and Search cases,
- Provisional Attachment, Attachment and Recovery,
- Director's Liability, Penalties, Tax Clearance, Prosecution and Retention,
- Applications seeking benefits under Income-tax Act, 1961,
- Pending Applications under section 12AB/80G of the Income-tax Act, 1961, and
- Pending Lower Deduction Certificates/ No Deduction Certificate Applications.



**Source: Memorandum dated July 6, 2026**

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