



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

Board of Studies (Academic)
The Institute of Chartered Accountants of India

5th December 2025

ANNOUNCEMENT

Applicability of the Income-tax Act, 2025 from May 2027 CA Exams Onwards

The Income-tax Act, 2025 has received the assent of the Hon'ble President of India on 21st August 2025. The Income-tax Act, 2025 will be effective from 1st April 2026.

Accordingly, the same will be applicable for the tax year 2026-27. Since the tax year will end on 31st March 2027, the provisions of the Income-tax Act, 2025 will be examined for CA Examinations thereafter.

In view of the above, it has been decided that the provisions of the Income-tax Act, 2025 shall be applicable:

1. From May 2027 CA Examination Onwards for

- Intermediate Paper 3A: Income-tax Law
- Final Paper 4: Direct Tax Laws & International Taxation

2. For CA Exams Conducted from 1st May 2027 Onwards for

- Self-Paced Online Module Set C – Paper 5: International Taxation

Students are advised to take note of the above for their academic planning and preparation.

Secretary, BOS(A)