

## Latest Income Tax Updates – FY 2025–26

- New tax regime is default unless old regime is opted.
- Enhanced rebate under section 87A under new regime (subject to limits).
- Updated Return (ITR-U) facility available with additional tax.
- Faceless assessment continues with higher reliance on AIS/TIS.
- High-value transactions under stricter monitoring.

*For general guidance only. Subject to latest notifications.*