

— A Tribute to —

The Income Tax Act, 1961

— 1961 - 2026 —



31st March 2026 - The Last Day of an Era

Acha Chalta Hoon...

Duayon (Section 536) Mein Yaad Rakhna



Farewell, Old Friend...

A Poetic Tribute to the Income Tax Act, 1961

"Acha Chalta Hoon... Section 536 Mein Yaad Rakhna"

For decades you stood, O Income-tax Act, 1961, so wise,
In sections and clauses where precision quietly lies,
From returns to rulings, through filings and rights,
You shaped our tax journeys, our claims and our fights.

Through scrutiny storms and appellate grace,
You guided each case with a structured embrace,
In provisos and explanations deeply spun,
You taught us compliance was never just done.

Now comes the moment, the calendar's call,
The thirty-first March that will close it all,
Yet not with an end, nor a vanishing art,
For you leave behind more than just a part.

"Acha chalta hoon..." you seem to say,
As the new law gently shows its way,
But "duayon mein yaad rakhna" still rings true,
For Section 536 carries forward you.

For incomes of yesterday, you still remain,
In assessments, in notices, in every claim,
In reassessments that time may renew,
It is still the old law that will speak through you.

Returns of the past will still bear your name,
AY lives on, though Tax Year stakes its claim,
Old forms, old sections, still lead the way,
Even as new codes begin their sway.

Losses you nurtured will not be lost,
Nor refunds denied at transition's cost,
For rights once earned do not simply fade,
They walk with the future that you have made.



You were never just law, nor mere compliance,
But discipline shaped into quiet reliance,
A language of numbers, a system of trust,
A framework of fairness, firm yet just.

So here is a tribute, not just goodbye,
But a grateful glance with a knowing eye,
For while new chapters now begin to unfold,
The roots of the system remain yours to hold.

Acha chalta hoon... yet your echo will remain,
In sections we read and interpret again,
For the new law will often still turn to you,
To find its meaning, its roots, and its view.

[By Mayank Mohanka]