

DIRECT TAX HOME REFRESHER COURSE – 7

Dear Members,

This year marks a watershed moment in Indian direct taxation with the introduction of the Income-tax Act, 2025, effective from 1st April 2026. This new legislation represents a comprehensive overhaul of the existing framework, aiming to simplify provisions, reduce interpretational ambiguity and align the law with modern economic realities. The accompanying Income-tax Rules, 2026 further rationalise the regulatory framework, significantly reducing the number of rules and forms while enhancing clarity and ease of compliance.

At the same time, the professional landscape continues to evolve rapidly. Increased digitisation, faceless tax administration, data-driven scrutiny and the growing integration of Artificial Intelligence (AI) and analytics are fundamentally transforming the manner in which tax practice is conducted. Professionals today are expected not only to interpret the law but also to navigate technology-driven environments, manage compliance risks and provide strategic, forward-looking advice to clients.

In this backdrop, there is a pressing need to revisit foundational concepts while simultaneously equipping oneself with practical insights and emerging perspectives under the new regime. DTHRC 2026 has been carefully curated to address this need by combining conceptual clarity, practical application and discussion on contemporary issues and controversies. The course aims to enable participants to confidently transition into the new law while enhancing their advisory and litigation capabilities. The course will be spread over 7 days with 2 sessions each day. Participants who are unable to attend any session may access the recorded videos, which will be made available after completion of the course.

The “**Direct Tax Home Refresher Course - 7**” will be conducted in the form of webinars, the details are given below.

Dates	25th, 28th, 30th April and 2nd, 5th, 7th, 9th May 2026
Time	4:00 pm to 7:00 pm
Venue	Virtual mode – Zoom platform
Fees	Members & Non-Members– Rs.2,950/- (incl GST)
Registration Link	https://tinyurl.com/233ohupd

Topics and speakers for Direct Tax Home Refresher Course (DTHRC)-7:

Date	Session	Suggested Topic	Speaker
25-Apr-26	1	Income-tax Act, 2025 – Structural Overview and Key Conceptual Changes vis-à-vis the Income-tax Act, 1961	Mr. K K Chythanya, Senior Advocate
25-Apr-26	2	Technology, AI and Data Analytics in Tax Practice	CA Kartik Shenoy
28-Apr-26	3	Practical issues related to TDS / TCS - Outreach program - I. T. Dept Authorities	Ms. Riddhee Mishra - CIT TDS Mumbai
28-Apr-26	4	TDS & TCS Regime under the Income-tax Act, 2025	CA Sandeep Kumar Jain
30-Apr-26	5	Salary Income under the New Income-tax Act, 2025 – Computation framework, deductions and Rules	CA Ravikant Kamat
30-Apr-26	6	Business Income under the New Income-tax Act, 2025 – Computation framework, deductions and emerging controversies	CA Bhadresh Doshi
02-May-26	7	Issues under Corporate Taxation (MAT, Business Re-organisation, Buy-back, Tax schemes for corporates - 115BAB, etc)	CA Dhinal Shah
02-May-26	8	Presumptive Taxation and practical issues, case studies	CA Pankaj Agarwal
05-May-26	9	Foreign Assets of Small Taxpayers – Disclosure Scheme (FAST-DS 2026)	CA Rishab Aggarwal
05-May-26	10	Charitable Trusts Taxation – recent amendments in law and compliance including registration	CA Deven Shah
07-May-26	11	Capital Gains pertaining to Real Estate Transaction, Re-development issues	CA Jagdish Punjabi
07-May-26	12	Transfer Pricing – Documentation and Safe Harbour updates	CA Riddhi Shah
09-May-26	13	Penalty Provisions, immunity provisions along with Decriminalisation under Income Tax	Dr K Shivaram -Senior Advocate & Adv Rahul Hakani
09-May-26	14	Recent important judicial decisions covering various provisions	Adv. T. Banusekar