



Analysing 'Work From Home Scenario' from Tax & PE/Poem Perspective Introduction The COVID-19 pandemic has transformed the manner of working. 'Work from home' – which was occasionally implemented – has become the new norm. The COVID-19 induced travel restrictions meant that homes were transitioned into offices on an immediate basis, especially for employees working in non-manufacturing establishments. Going forward, for some sectors (such as services sector, consultancy, back-office work, etc.), this may become the new way of delivering services. Hybrid models of work (some days in office and 'work from home' on other days) seem to be the future. While WFH (a commonly used expression for 'work from home') ensured that work never stopped and that economy/ trade continued to operate (in safer environments) albeit in a limited way, one must not lose sight of the income-tax issues a.....