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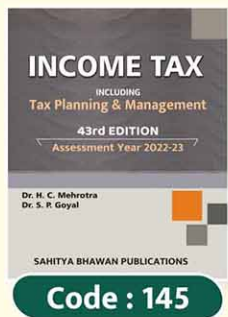
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(43rd Edition 2022; Price 800/-)

Contents : Income Tax Act 1961 - ◆ Significant Direct Tax Amendments

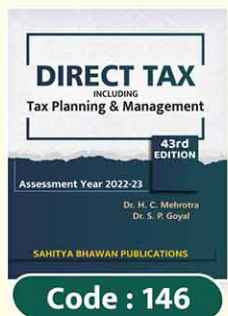
◆ Section-wise Index ◆ Introduction and Important Definitions ◆ Residence and Tax Liability (Basis of Charge) ◆ Exemptions from Tax (Non-Taxable Income) ◆ Income from Salaries ◆ Income from Salaries (Retirement) ◆ Income from House Property ◆ Profits and Gains of Business or Profession ◆ Determination of Income of Certain Business or Profession on a Presumptive Basis ◆ Depreciation and Investment Allowance ◆ Capital Gains ◆ Income from

Other Sources ◆ Clubbing of Incomes and Aggregation of Incomes or Deemed Incomes ◆ Set-off and Carry-forward of Losses ◆ Deductions To Be Made from Gross Total Income while Computing Total Income ◆ Agricultural Income ◆ Rebate and Relief of Tax ◆ Computation of Total Income of Individuals ◆ Computation of Tax of Individuals ◆ Assessment of Hindu Undivided Families ◆ Assessment of Partnership Firms and Association of Persons ◆ Assessment of Companies ◆ Assessment of Co-operative Societies ◆ Assessment of Trusts ◆ Income Tax Authorities and their Powers ◆ Procedure for Assessment (Including Faceless Assessment Scheme) ◆ Deduction and Collection of Tax at Source ◆ Advance Payment of Tax ◆ Recovery and Refund of Tax ◆ Appeals and Revision ◆ Penalties ◆ Offences and Prosecutions ◆ Capital and Revenue ◆ Assessment of Non-residents In India ◆ Assessment of Insurance Business ◆ Assessment of Discontinued Business ◆ Double Taxation Relief ◆ Liability in Special Cases ◆ Interim Board of Settlement (In Place of Income Tax Settlement Commission) Board for Advance Ruling (BAR) [In Place of Authority for Advance Ruling (AAR)] ◆ Mode of Acceptance or Repayment of Certain Deposits ◆ Survey, Search and Seizure ◆ Equalisation Levy (Also known as 'Google Tax')

Tax Planning & Management — ◆ Tax Planning Concepts ◆ Tax Planning for Individuals ◆ Tax Planning for New Business ◆ Tax Planning and Financial Management Decisions ◆ Tax Planning and Managerial Decisions ◆ Special Tax Provisions ◆ Amalgamation and Demerger ◆ Tax Planning in Respect of Managerial Remuneration ◆ Tax Planning in Respect of Foreign Income ◆ General Antiavoidance Rules (GAAR)

Annexures : ◆ Appendix (Seventh Schedule, Eighth Schedule, Thirteenth Schedule and Fourteenth Schedule)

◆ Rates of Depreciation



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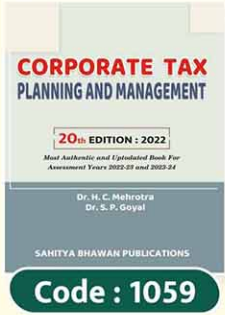
Other Sources ◆ Clubbing of Incomes and Aggregation of Incomes or Deemed Incomes ◆ Set-off and Carry-forward of Losses ◆ Deductions To Be Made from Gross Total Income while Computing Total Income ◆ Agricultural Income ◆ Rebate and Relief of Tax ◆ Computation of Total Income of Individuals ◆ Computation of Tax of Individuals ◆ Assessment of Hindu Undivided Families ◆ Assessment of Partnership Firms and Association of Persons ◆ Assessment of Companies ◆ Assessment of Co-operative Societies ◆ Assessment of Trusts ◆ Income Tax Authorities and their Powers ◆ Procedure for Assessment (Including Faceless Assessment Scheme) ◆ Deduction and Collection of Tax at Source ◆ Advance Payment of Tax ◆ Recovery and Refund of Tax ◆ Appeals and Revision ◆ Penalties ◆ Offences and Prosecutions ◆ Capital and Revenue ◆ Assessment of Non-residents In India ◆ Assessment of Insurance Business ◆ Assessment of Discontinued Business ◆ Double Taxation Relief ◆ Liability in Special Cases ◆ Interim Board of Settlement (In Place of Income Tax Settlement Commission) Board for Advance Ruling (BAR) [In Place of Authority for Advance Ruling (AAR)] ◆ Mode of Acceptance or Repayment of Certain Deposits ◆ Survey, Search and Seizure ◆ Equalisation Levy (Also known as 'Google Tax')

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CORPORATE TAX PLANNING AND MANAGEMENT

Dr. H. C. Mehrotra & Dr. S. P. Goyal

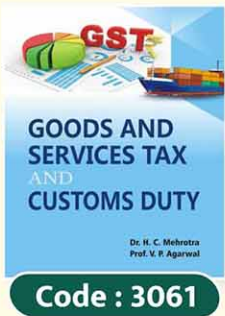
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GOODS AND SERVICES TAX AND CUSTOMS DUTY

Dr. H. C. Mehrotra & Dr. S. P. Goyal

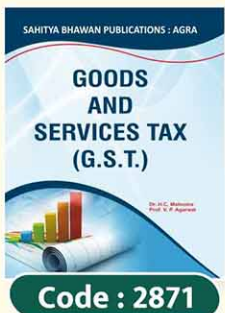
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Dr. H. C. Mehrotra & Prof. V. P. Agarwal

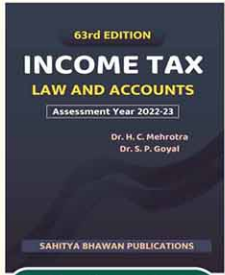
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OUR PUBLICATIONS ON TAXATION



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INCOME TAX LAW AND ACCOUNTS

Dr. H. C. Mehrotra & Dr. S. P. Goyal

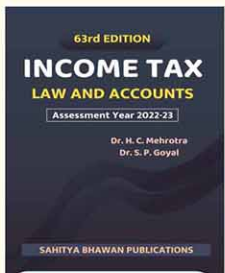
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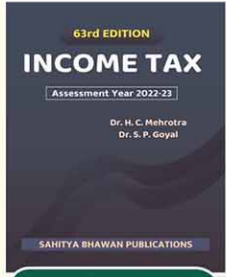
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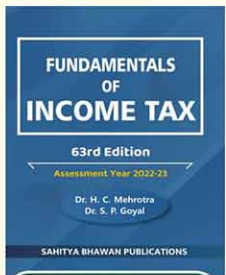
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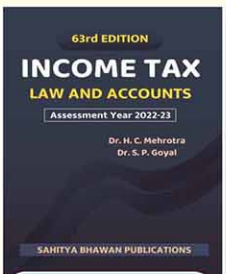
FUNDAMENTAL OF INCOME TAX

Dr. H. C. Mehrotra & Dr. S. P. Goyal

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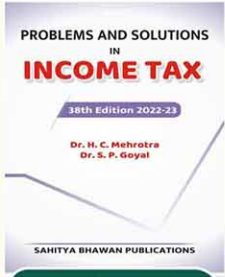
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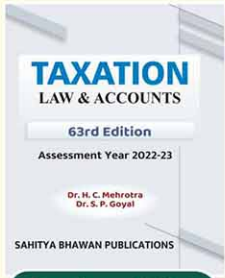
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- ♦ Assessment of Companies ♦ Assessment of Co-operative Societies ♦ Assessment of Non-Resident in India
- ♦ Deduction and Collection of Tax at Source ♦ Advance Payment of Tax ♦ Alternate tax regime (Tax on Income of Individuals and HUFs)



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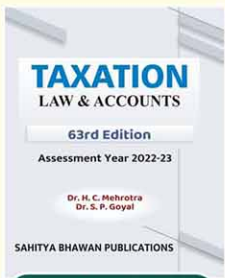
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- ♦ Securities Transaction Tax



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♦ For Third Year B.Com. Degree Examination of Kerala University

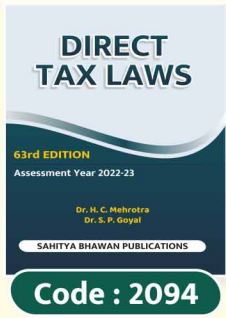
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Wealth Tax Act, 1957: Note : Wealth Tax has not been included in the book, since Wealth Tax Act, 1957 has been repealed w.e.f. Assessment Year 2016-17.

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Regime (Tax on Income of Individuals and HUFs)

