

CATALOGUE

2023-24



SAHITYA BHAWAN PUBLICATIONS

EDUCATIONAL TEXT BOOK PUBLISHERS & PRINTERS

REGD. OFFICE : Hospital Road, Agra - 282 003

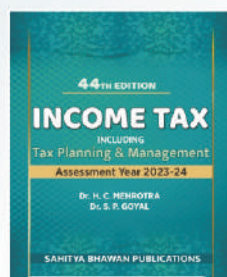
ADMN. OFFICE : 3/20-B, Near Tulsi Cinema, Mathura Bye Pass Road, Agra - 282 005

☎ : +91-90688 01271

✉ : info.sbp1960@gmail.com | sales.sbp1960@gmail.com

🌐 : www.sahityabhawanpublications.com

OUR PUBLICATIONS ON TAXATION



Code : 145

INCOME TAX INCLUDING TAX PLANNING & MANAGEMENT

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

♦ For Post Graduate courses of various Universities

(44th Edition 2023; 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 Liable to 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



Code : 146

DIRECT TAX INCLUDING TAX PLANNING & MANAGEMENT

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

♦ For Post Graduate courses of various Universities

(44th Edition 2023; 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 Liable to Prosecution ♦ 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

OUR PUBLICATIONS ON TAXATION



Code : 1059

CORPORATE TAX PLANNING AND MANAGEMENT

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

♦ For Post Graduate courses of various Universities

(21th Edition 2023; Price 350/-)

Contents : ♦ Introduction (Corporation Tax, Tax Evasion, Tax Avoidance, Tax Planning, Tax Management, Dividend Tax)

♦ Computation of Total Income of Companies ♦ Computation of Tax Liability of Companies ♦ Tax Planning For New Business (Location, Nature and Size of Business, Form of Business Organisation) ♦ Tax Planning and Financial Management Decisions (Tax Planning Relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares)

♦ Tax Planning and Managerial Decisions (Tax Planning in Respect of Own or Lease, Sale of Assets Used for Scientific Research, Make or Buy Decisions, Repair, Replace, Renewal or Renovation of an Asset, Shut-down or Continue Decisions) ♦ Special Tax Provisions (Tax Provisions in Respect of Free Trade Zone, Tax Provisions in Respect of Infrastructure Development, Tax Provisions in Respect of Backward Areas, Tax Provisions in Respect of Tax Incentives to Exporters, Purchase an Asset on Installments or Hire) ♦ Amalgamation and Demerger ♦ Deduction and Collection of Tax at Source ♦ Advance Payment of Tax ♦ Tax Planning In Respect of Managerial Remuneration ♦ Tax Planning In Respect of Foreign Income (Selling in Domestic or Foreign Market, Avoidance of Double Taxation Agreements, Foreign Collaborations and Joint Ventures) ♦ Interim Board of Settlement (In Place of Income Tax Settlement Commission) Board for Advance Ruling (Bar) [In Place of Authority for Advance Ruling (AAR)] ♦ Some Other Aspects Of Tax Planning (Receipt of Insurance Compensation, Distribution of Assets at the Time of Liquidation of Company, Slump Sale, Conversion of Sole Proprietary Concern/Partnership Firm into Company, Conversion of A Private Company, Transfer of Assets Between Holding and Subsidiary Companies)



Code : 3061

GOODS AND SERVICES TAX AND CUSTOMS DUTY

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

♦ For Graduate & Post Graduate courses of various Universities

(11th Edition 2023; Price 350/-)

Contents : ♦ Indirect Taxes (an Introduction) ♦ Goods and Services Tax (G.S.T.) ♦ Taxation Mechanism Under GST ♦ Gst Council, Anti-profiteering Authority, Avoidance of Dual Control and Key Definitions ♦ Impact of GST on Trade, Manufacture, Services, etc. ♦ Supply : Meaning, Time And Valuation ♦ Place of Supply ♦ Levy and Collection of GST ♦ Registration ♦ Input Tax Credit (ITC) ♦ Composition Scheme and Reverse Charge Mechanism ♦ Computation of Taxable Value and GST ♦ Jobwork, E-commerce and Supply of Online Data

♦ E-way Billing ♦ Returns ♦ Payment and Refund of Tax (with TDS and TCS) ♦ Invoice and Accounts ♦ Assessment and Audit ♦ Demand and Recovery Under GST ♦ GST Administration, Powers of The Officers, Penalties and Prosecution and Compounding of Offences ♦ Appeals, Revision and Authority For Advance Ruling ♦ GST, Technology and GST Network

Customs Duty : ♦ Introduction ♦ Customs Duty : Important Definitions ♦ Valuation Rules For Customs Duty ♦ Computation of Assessable Value and Customs Duty ♦ Baggage, Postal Articles And Stores Rules ♦ Import Procedure and Documents ♦ Export Procedure and Documents



Code : 2871

GOODS AND SERVICES TAX AND G.S.T.

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

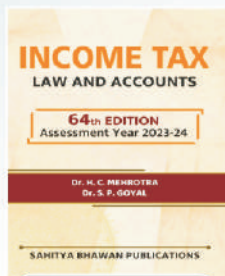
♦ For Graduate & Post Graduate courses of various Universities

(11th Edition 2023; Price 325/-)

Contents : ♦ Indirect Taxes (An Introduction) ♦ Goods And Services Tax (G.S.T.) ♦ Taxation Mechanism Under GST ♦ GST Council, Anti-profiteering Authority, Avoidance of Dual Control And Key Definitions ♦ Impact of GST on Trade, Manufacture, Services, etc. ♦ Supply : Meaning, Time and Valuation ♦ Place of Supply ♦ Levy and Collection of GST ♦ Registration ♦ Input Tax Credit (ITC) ♦ Composition Scheme and Reverse Charge Mechanism ♦ Computation of Taxable Value And GST ♦ Jobwork, E-Commerce and Supply of Online Data

♦ E-way Billing ♦ Returns ♦ Payment and Refund of Tax (with TDS and TCS) ♦ Invoice and Accounts ♦ Assessment and Audit ♦ Demand and Recovery Under GST ♦ GST Administration, Powers of The Officers, Penalties And Prosecution And Compounding of Offences ♦ Appeals, Revision and Authority for Advance Ruling ♦ GST, Technology and GST Network

OUR PUBLICATIONS ON TAXATION



Code : 786

INCOME TAX LAW AND ACCOUNTS

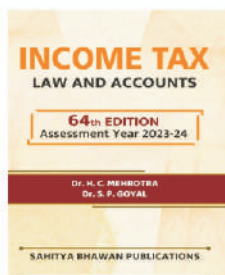
Dr. H. C. Mehrotra & Dr. S. P. Goyal

♦ For Graduate & Post University courses of various Universities

(64th Edition 2023; Price 650/-)

Contents : Salient features the Finance Act, 2023 ♦ Income Tax : Introduction and Important Definitions ♦ Agricultural Income ♦ 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 ♦ Computation of Total Income of Individuals ♦ Computation of Tax Liability of Individuals ♦ Rebate and Relief of Tax ♦ Assessment of Hindu Undivided Families ♦ Assessment of Partnership Firms ♦ Assessment of Association of Persons or Body of Individuals ♦ Income Tax Authorities ♦ Preparation and Filing of Return of Income ♦ Assessment Procedure ♦ Deduction and Collection of Tax at Source ♦ Advance Payment of Tax ♦ Recovery and Refund of Tax ♦ Dispute Resolution Committee ♦ Appeals and Revision ♦ Penalties ♦ Offences Liable to Prosecutions ♦ Mode of Acceptance or Repayment of Loans or Deposits ♦ Tax Planning for Individuals (Tax Planning Under Various Heads) ♦ Alternate Tax Regime (Tax on Income of Individuals and HUFs) ♦ **Assessment of Companies (Section-wise Index)**



Code : 2445

INCOME TAX LAW AND ACCOUNTS

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

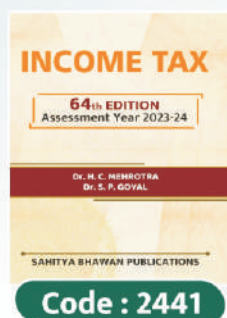
♦ For Graduate & Post University courses of various Universities

(64th Edition 2023; Price 650/-)

Contents : Salient feature the Finance Act, 2023 ♦ Income Tax : Introduction and Important Definitions ♦ Agricultural Income ♦ 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 ♦ Computation of Total Income of Individuals ♦ Computation of Tax Liability of Individuals ♦ Rebate and Relief of Tax ♦ Assessment of Hindu Undivided Families ♦ Assessment of Partnership Firms ♦ Assessment of Association of Persons or Body of Individuals ♦ Income Tax Authorities ♦ Preparation and Filing of Return of Income ♦ Assessment Procedure ♦ Deduction and Collection of Tax at Source ♦ Advance Payment of Tax ♦ Recovery and Refund of Tax ♦ Dispute Resolution Committee ♦ Appeals and Revision ♦ Penalties ♦ Offences Liable to Prosecutions ♦ Mode of Acceptance or Repayment of Loans or Deposits ♦ Tax Planning for Individuals (Tax Planning Under Various Heads) ♦ Alternate Tax Regime (Tax on Income of Individuals and HUFs) ♦ **Capital and Revenue**

OUR PUBLICATIONS ON TAXATION



INCOME TAX

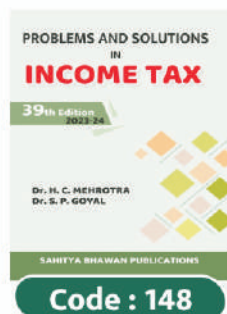
Dr. H. C. Mehrotra & Dr. S. P. Goyal

♦ For Graduate & Post University courses of various Universities

(64th Edition 2023; Price 575/-)

Contents : *Salient features the Finance Act, 2023* ♦ Income Tax : Introduction and Important Definitions ♦ Agricultural Income ♦ 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 ♦ Computation of Total Income of Individuals ♦ Computation of Tax Liability of Individuals ♦ Rebate and Relief of Tax ♦ Income Tax Authorities
- ♦ Preparation and Filing of Return of Income ♦ Assessment Procedure ♦ Deduction and Collection of Tax at Source
- ♦ Advance Payment of Tax ♦ Recovery and Refund of Tax ♦ Dispute Resolution Committee ♦ Appeals and Revision
- ♦ Penalties ♦ Offences Liable to Prosecutions ♦ Mode of Acceptance or Repayment of Loans or Deposits ♦ Tax Planning for Individuals (Tax Planning Under Various Heads) ♦ Alternate Tax Regime (Tax on Income of Individuals and HUFs)



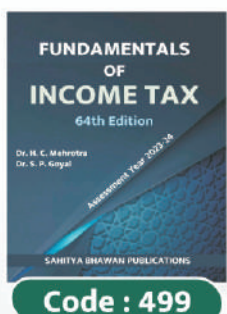
PROBLEMS AND SOLUTIONS IN INCOME TAX

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

(39th Edition 2023; Price 325/-)

Contents : ♦ Income Tax : Introduction and Important Definitions ♦ Agricultural Income ♦ Residence and Tax Liability (Basis of Charge) ♦ 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 Deemed Incomes (Aggregation of Incomes) ♦ Set-off and Carry-

- forward of Losses ♦ Deductions to be Made from Gross Total Income while Computing Total Income ♦ Computation of Total Income of Individuals ♦ Computation of Tax Liability of Individuals ♦ Rebate and Relief of Tax ♦ Assessment of Hindu Undivided Families ♦ Assessment of Partnership Firms ♦ Assessment of Association of Persons or Body of Individuals ♦ 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)



FUNDAMENTAL OF INCOME TAX

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

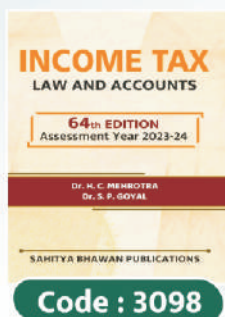
♦ Recommended Book for B.Com. Semester Vth of University of Kerala as per New CBCS

(64th Edition 2023; Price 475/-)

Contents : ♦ Income Tax : Introduction and Important Definitions ♦ Agricultural Income ♦ 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 ♦ Computation of Total Income of Individuals ♦ Computation of Tax Liability of Individuals ♦ Rebate and Relief of Tax ♦ Income Tax Authorities ♦ Securities Transaction Tax (Examination Question Paper December, 2022)

OUR PUBLICATIONS ON TAXATION



Code : 3098

INCOME TAX LAW & ACCOUNTS

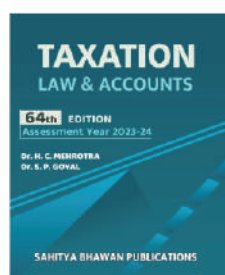
Dr. H. C. Mehrotra & Dr. S. P. Goyal

♦ For B.Com. Semester Vth of Calicut University, Kannur University.

(64th Edition 2023; Price 325/-)

Contents : ♦ Income Tax : Introduction and Important Definitions ♦ Agricultural Income ♦ 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



Code : 499A

TAXATION LAW & ACCOUNTS - I

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

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

♦ For B.B.A. Vth Semester of Calicut University

(64th Edition 2023; Price 475/-)

Contents : ♦ Income Tax : Introduction and Important Definitions ♦ Agricultural Income ♦ 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 ♦ Computation of Total Income of Individuals ♦ Computation of Tax Liability of Individuals ♦ Rebate and Relief of Tax ♦ Income Tax Authorities ♦ Securities Transaction Tax



Code : 500A

TAXATION LAW & ACCOUNTS - II

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

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

(64th Edition 2023; Price 240/-)

Contents : *Salient features the Finance Act, 2023* ♦ Assessment of Hindu Undivided Families ♦ Assessment of Partnership Firms ♦ Assessment of Association of Persons or Body of Individuals ♦ Income Tax Authorities ♦ Preparation and Filing of Return of Income ♦ Assessment Procedure ♦ Deduction and Collection of Tax at Source ♦ Advance Payment of

Tax ♦ Recovery and Refund of Tax ♦ Dispute Resolution Committee ♦ Appeals and Revision ♦ Penalties ♦ Offences Liable to Prosecution ♦ Mode of Acceptance or Repayment of Loans or Deposits ♦ Tax Planning for Individuals (Tax Planning Under Various Heads) ♦ Alternate Tax Regime (Tax on Income of Individuals and HUFs) ♦ Assessment of Companies ♦ Interim Board of Settlement (In Place of Income Tax Settlement Commission) Board For Advance Ruling (BAR) [In Place of Authority For Advance Ruling (AAR)] ♦ Survey, Search And Seizure ♦ Goods and Services Tax (G.S.T.)

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.

www.sahityabhawanpublications.com

