

Vinod Gupta Direct Tax

Company Law Procedures Bloomsbury Publishing.2021-11-20 A Corporate Professional is required to equip himself with regard to corporate compliances on day- to-day basis. There are number of compliances which are required to be complied with depending on the event , whether it is incorporation / conversion / change , etc., not only from Company Law point of view but also from SEBI Regulations point of view (in case of a listed company). To assist the professional in this endeavour, this book is yet another attempt to provide all related procedures at one place along with the resolutions to make it handy and easy to use. The Book has been divided into two parts. Division-I contains Company Law Procedures of more than 115 events. Each procedure has been divided into following heads: - Applicable Section of the Companies Act, 2013 - Applicable Company Rule - Applicable Regulation in case of listed company - SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Synopsis (giving background of the section of the Companies Act, 2013) - Procedure (step by step, including various Government approvals and filing of Forms, etc.) - Compliance by a listed company in accordance with SEBI (LODR) Regulations, 2015 - Draft Board resolutions - Draft General Meeting resolutions (Special/Ordinary resolution) Division-II contains updated Company Rules as issued by the Ministry of Corporate Affairs from time to time and which are referred under various procedures of the Book.

Direct Taxes Ready Reckoner Dr. V. K. Singhania.2009-07-01

Taxation in Agriculture OECD.2020-02-10 This review of taxation in agriculture in 35 OECD countries and emerging economies outlines the diversity of tax provisions affecting agriculture, provides an overview of cross-country differences in tax policy, and confirms the widespread use of tax concessions specifically for agriculture, although their importance and modalities differ across tax areas and countries.

Jurisprudence and Legal Theory V. D. Mahajan.2001

Problems and Solutions in Income Tax (including Short Questions) Dr. H. C. Mehrotra, Dr. S. P. Goyal.2020-07-01 The salient features of the present edition are: All the Problems and Solutions have been thoroughly revised in the light of up-to-date amendments in Income tax Law and Rules for Assessment Year 2020-21. Almost all numerical questions given at the end of the chapters of the authors' other publications on Income-tax (viz., Income-tax Law and Accounts, Aaykar Vidhan evam Lekhe, Law and Practice of Income-tax) have been solved in this book and the number printed within brackets at the end of the questions in other publications is the problem number of this book. The selection and sequence of the questions are well planned and systematic so as to cover all ticklish points within a reasonable number of questions. Wherever needed, detailed explanatory notes have been given at the end of solutions. Candidates preparing for C.A., Company Secretaries, Cost and Works Accountants, and Income-tax Departmental Examinations, will, particularly, find the book very useful. It will also be useful for candidates preparing for B.Com. and M.Com. Examinations of various Indian Universities.

Bharat's Professional Approach to Direct Taxes: Law & Practice Including Tax Planning Ahuja Girish,Gupta Ravi.2002

Taxmann's Direct Taxes Law & Practice | AY 2024-25 - The go-to guide for students & professionals for over 40 years, equips the reader with ability to understand & apply the law [CA, CS, CMA, etc.] Dr. Vinod K.Singhania,Dr. Kapil Singhania.2024-02-17 Taxmann's flagship publication on Direct Taxes has been the 'go-to-guide' for Students & Professional Practitioners for over 40 years. This book aims to make the reader understand the law and develop the ability to apply it. In other words, this book aims to provide the reader with the following: • Acquire familiarity with the direct tax provisions • Awareness of the direct tax provisions • The nature and scope of the direct tax provisions • Up-to-date knowledge of how different courts of Law have interpreted a statutory provision on different occasions This book is written in simple language,

explaining the provision of the Law in a step-by-step & to-the-point manner with the help of suitable illustrations, without resorting to paraphrasing sections and legal jargon. This book will be helpful for students appearing in CA, CS, ICWA, M.Com., LL.B., and MBA examinations. It will also be helpful for those appearing in the income-tax departmental examination. The Present Publication is the 70th Edition for A.Y. 2024-25 (amended up to 31st December 2023), authored by Dr Vinod K. Singhania & Dr Kapil Singhania. The noteworthy features of this book are as follows: • [Self-Learning/Practice Book] Features learn-yourself-technique enabling students to learn & apply the Law faster • [Treatment of Text is To-The-Point] The matter is arranged in paras and sub-paras with distinct numbers to save time and energy. Also, debatable issues have been deliberated to their logical conclusion • [Well-Thought-Out-Original-Problems] Each para starts with analytical discussions supported by 600+ 'well-thought-out-original-problems'. A unique style of illustrating all complex provisions has been adopted. Hints are also given wherever tax planning can be resorted to • [Most Amended] Latest Circulars, Notifications, Amendments, & Case Laws (up to 31st December 2023) are included in all discussions. All recent citations of Court Rulings, Circulars and Notifications have been highlighted • [Past Exam Questions with Answers] Question set for CA Final from May 2013 to May 2023), the post-graduate and professional examination is given along with their solutions (of theory and practical questions) as per the law applicable for A.Y. 2024-25 • [Follows Six-Sigma Approach] to achieve the benchmark of 'Zero-Error' The detailed coverage of this book includes: • Basic Concepts • Residential Status and Tax Incidence • Incomes Exempt from Tax • Salaries • Income from House Property • Profits and Gains of Business or Profession • Capital Gains • Income from Other Sources • Income of Other Persons included in Assessee's Total Income • Set Off and Carry Forward of Losses • Deductions from Gross Total Income and Tax Liability • Agricultural Income • Typical Problems on the Assessment of Individuals • Tax Treatment of Hindu Undivided Families • Special Provisions Governing Assessment of Firms and Associations of Persons • Taxation of Companies • Assessment of Co-operative Societies • Assessment of Charitable and Other Trusts • Returns of Income and Assessment • Penalties and Prosecution • Advance Payment of Tax • Interest • Tax Deduction or Collection at Source • Refund of Excess Payments • Appeals and Revisions • Income-tax Authorities • Settlement Commission and Dispute Resolution Committee • Special Measures in Respect of Transactions with Persons Located in Notified Jurisdiction Area • General Anti-avoidance Rule • Advance Ruling for Non-residents • Search, Seizure and Assessment • Transfer Pricing • Business Restructuring • Alternative Tax Regime • Tax Planning • Miscellaneous • Annexures o Tax Rates o Rates of Depreciation o The Eleventh Schedule, Thirteenth Schedule, Fourteenth Schedule/ Investment ceiling in the case of small-scale industrial undertaking o Notified backward districts o Question set for CA (Final) Examination and Answers from May 2013 to May 2023

Handbook on Taxation W.Bartley Hildreth.2019-07-16 A groundbreaking reference, this book provides a comprehensive review of tax policy from political, legal, constitutional, administrative, and economic perspectives. A collection of writings from over 45 prominent tax experts, it charts the influence of taxation on economic activity and economic behavior. Featuring over 2400 references, tables, equations, and drawings, the book describes how taxes affect individual and business behavior, shows how taxes operate as work and investment incentives, explains how tax structures impact different income groups, weighs the balanced use of sales, property, and personal income taxes, traces the influence of recent tax changes, and more.

Indirect tax Tharun Raj. The CA profession is a dizzy road with thorns for an ultimate bliss in life. The student has to undergo intensive coaching and learn many new concepts which are of divergent nature say it be accounts, audit, tax, costing, law etc., and particularly students at Final level feels it difficult to absorb as they have to undergo practical training and attend classes. On my interaction with many students at Final level, I came to know that they are very much in need of a simple indirect tax book covering all topics which helps them to revise and re||Wise|| the subject from time to time, during their idle time in travelling, waiting at ITO office etc., As a faculty, it is a herculean task for me to make things simple - to the point and at the same time ensuring that the essence of

law in indirect tax is not missed. It took me a considerable amount of time and I sincerely thank the almighty and my family for enabling me to put enough efforts required to bring this novel concept into your hands. However, the detailed information may not be available in this book but I ensured that the crux required for appearing exams is covered. It is always advisable to read the main text and base this book as a revision exercise.

Financial Markets, Institutions & Services N. K. Gupta.2011

Direct Taxes Lal.2008-09

Students Guide To Income Tax (hindi) Dr. V. K. Singhania/dr. Kapil Singhania.2009-06-01

Students Guide To Accounting Standards (ca Final) D. S. Rawat.2009-06-01 Disclosure Of Accounting Policies Valuation Of Inventories Cash Flow Statement Contingencies And Events Occurring After The Balance Sheet Date Net Profit Or Loss For The Period, Prior Period Items And Change In Accounting Policies Depreciation Accounting Construction Contracts (Revised) Revenue Recognition Accounting For Fixed Assets Effects Of Changes In Foreign Exchange Rates Accounting For Government Grants Accounting For Investments Accounting For Amalgamation Employee Benefits Borrowing Costs Segment Reporting Related Party Disclosure Accounting For Leases Earnings Per Share Consolidated Financial Statements Accounting For Taxes On Income Accounting For Investments In Associates In Consolidated Financial Statements Discontinuing Operations Interim Financial Reporting Intangible Assets Financial Reporting Of Interests In Joint Venture Impairment Of Assets Provisions, Contingent Liabilities And Contingent Assets Financial Instruments : Recognition And Measurement Financial Instruments : Presentation Financial Instruments : Disclosures Global Accounting - Harmonization & Standardization (Indian Gaap, Ias And Us Gaap)

Taxmann's Direct Taxes Law & Practice | AY 2023-24 - The go-to guide for students & professionals for over 40 years, equips the reader with ability to understand & apply the law [CA, CS, CMA, etc.] Dr. Vinod K.Singhania,Dr. Kapil Singhania.2023-07-15 Taxmann's flagship publication on Direct Taxes has been the 'go-to-guide' for Students & Professional Practitioners for over 40 years. This book aims to make the reader understand the Law and develop the ability to apply the Law. In other words, this book aims at providing the reader with the following: • Acquire familiarity with the direct tax provisions • Awareness of the direct tax provisions • The nature and scope of the direct tax provisions • Up-to-date knowledge of how different courts of Law have interpreted a statutory provision on different occasions This book is written in simple language, explaining the provision of the Law in a step-by-step & to-the-point manner with the help of suitable illustrations, without resorting to paraphrasing sections and legal jargon. This book will be helpful for students appearing in CA, CS, ICWA, M.Com., LL.B., and MBA examinations. It will also be helpful for those appearing in the income-tax departmental examination. The Present Publication is the 69th Edition for A.Y. 2023-24 (amended up to 31st May 2023), authored by Dr Vinod K. Singhania & Dr Kapil Singhania. The noteworthy features of this book are as follows: • [Self-Learning/Practice Book] Features learn-yourself-technique enabling students to learn & apply the Law faster • [Treatment of Text is To-The-Point] The matter is arranged in paras and sub-paras with distinct numbers to save time and energy. Also, debatable issues have been deliberated to their logical conclusion • [Well-Thought-Out-Original-Problems] Each para starts with analytical discussions supported by 600+ 'well-thought-out-original-problems'. A unique style of illustrating all complex provisions has been adopted. Hints are also given wherever tax planning can be resorted to • [Most Amended] Latest Circulars, Notifications, Amendments & Case Laws (up to May 31st 2023) are included in all discussions. All recent citations of Court Rulings, Circulars and Notifications have been highlighted • [Past Exam Questions with Answers] Question set for CA (Final) (from Nov. 2012 to Nov. 2022), the post-graduate and professional examination is given along with their solutions (of theory and practical questions) as per the law applicable for A.Y. 2023-24 • [Follows Six-Sigma Approach] to achieve the benchmark of 'Zero-Error' The detailed coverage of this book includes: • Basic Concepts • Residential Status and Tax Incidence • Incomes Exempt from Tax • Salaries • Income from House Property • Profits and Gains of Business or Profession • Capital Gains • Income

from Other Sources • Income of Other Persons included in Assessee's Total Income • Set Off and Carry Forward of Losses • Deductions from Gross Total Income and Tax Liability • Agricultural Income • Typical Problems on the Assessment of Individuals • Tax Treatment of Hindu Undivided Families • Special Provisions Governing Assessment of Firms and Associations of Persons • Taxation of Companies • Assessment of Co-operative Societies • Assessment of Charitable and Other Trusts • Returns of Income and Assessment • Penalties and Prosecution • Advance Payment of Tax • Interest • Tax Deduction or Collection at Source • Refund of Excess Payments • Appeals and Revisions • Income-tax Authorities • Settlement of Cases • Special Measures in Respect of Transactions with Persons Located in Notified Jurisdiction Area • General Anti-avoidance Rule • Advance Ruling for Non-residents • Search, Seizure and Assessment • Transfer Pricing • Business Restructuring • Alternative Tax Regime • Tax Planning • Miscellaneous • Annexures o Tax Rates o Rates of Depreciation o The Eleventh Schedule, Thirteenth Schedule, Fourteenth Schedule/ Investment ceiling in the case of small-scale industrial undertaking o Notified backward districts o Question set for CA (Final) examination and answers from Nov. 2012 to Nov. 2022

On Your Feet CLARE. HORNER ELLIOT (EMMA. BELL, CHLOE.).2019

Taxmann's Direct Taxes Vinod Kumar Singhania, Kapil Singhania.2009-01-01 Book covers Income-Tax & Wealth-tax with special reference to Tax Planning *Residential status and tax incidence *Incomes exempt from tax *Salaries *Income from house property *Profits and gains of business or profession *Capital gains *Income from other sources *Income of other persons included in assessee's total income *Set off and carry forward of losses *Deductions from gross total income and tax liability *Agricultural income *Typical problems on assessment of individuals *Tax treatment of Hindu undivided families *Special provisions governing assessment of firms and association of persons

Taxmann's Students' Guide to Income Tax including GST | Problems & Solutions | A.Y. 2024-25 - Specific Focus on 'New' Problems & 'Different' Solutions with Illustrations | Solved Problems Dr. Vinod K Singhania, Dr. Monica Singhania .2024-01-30 Taxmann's flagship publication for Students on Income Tax & GST Laws focuses on New Problems & Different Solutions. Besides illustrations & solved problems, it contains unsolved exercises based on the readers' queries received by the authors over the years. This book is an authentic, up-to-date & amended book on Income Tax problems & solutions for the following students • CA Intermediate (May 2024) • CS Executive (June 2024) • CMA (June 2024) • B.Com. • M.Com. • MBA • Other Professional Examinations The Present Publication is the 28th Edition and amended until 1st December 2023. Practical income-tax problems are solved per the law applicable for A.Y. 2024-25. GST problems are solved as per law amended up to 1st December 2023. This book is authored by Dr Vinod K. Singhania & Dr Monica Singhania with the following coverage: • [Provisions of Income Tax & GST along with a Guide] Section One covers provisions of Income Tax & GST along with a guide for students to update and refresh their knowledge • [Solved Problems on Typical Contemporary Issues of Law] Section Two covers solved problems, with a 'specific emphasis on typical contemporary issues of the law in recent years. These set of problems are unique as they have not been covered in any examination paper, nor are these found in similar print books • [Solutions to the Problems Showing the Right Approach] Section Three covers solutions to problems similar to the unsolved exercises in [70th Edition] of Taxmann's Students' Guide to Income-tax, including GST. The idea behind this is to induce the students to solve the unsolved exercises on their own while they have a working model before them showing the right approach The contents of this book are as follows: • Basic concepts that one must know • Residential status and its effect on tax incidence • Income that is exempt from tax • Income under the head 'Salaries' and its computation • Income under the head 'Income from house property' • Income under the head 'Profits and gains of business or profession and its computation • Income under the head 'Capital gains' and its computation • Income under the head 'Income from other sources' and its computation • Clubbing of income • Set-off and carry forward of losses • Permissible deductions from gross total income • Meaning of agriculture income and its tax treatment • Individuals – Computation of taxable income • Hindu undivided families •

Firms and association of persons • Return of income • Advance payment of tax • Tax deduction and collection at source • Interest payable • GST • Appendix o Tax Rates

DIRECT TAXES READY RECKONER Dr. Vinod K Singhania/dr Kapil Singhania.2008-01-01 FOR ASSESSMENT YEARS 2008-09 AND 2009-10 * Tax rates. * Amendments are explained comprehensively with illustrations. * Amendments are duly incorporated at relevant places and are appropriately highlighted * Provisions of tax laws in non-technical, simple and easy to understand language. * Tax tables (just refer to tax tables and get tax payable instantly). * Charts and tables for easy and quick reference. * Numerous illustrations to calculate tax liability. * Hints for tax planning * Share quotations and rates of gold and silver as on April 1, 1981.

DT Simplified (4th Edition) CA Dhaval Patanvadia.2019-07-01 I believe that students learn best when they read with enjoyment. With intent to developing the interest of students in reading and enable them to cover the entire syllabus with multiple revision in very short span of time, I have brought out an abridged version of Direct Tax Laws. I hope It will prove to be a significant preparation resource for the students 1st Edition was introduced last year in February 2018 and It gives immense pleasure to introduce 4th Edition of "DT - Simplified" to the students of Final Level. In order to make it more simplified and smarter and benefit of student at large, I am introducing this as E-Book, so students can easily store on digital devices and read the same at any time anywhere. It is not just summary book but Smart Book. I will urge all students to take maximum benefit out of it. Multiple revisions will develop better understanding of the concepts and provide stronger grip on the subject, for which "DT - Simplified" will certainly serve as a means.

Bharat's Professional Approach to Direct Taxes Girish Ahuja,Ravi Gupta.2009

DipIFR Diploma in International Financial Reporting BPP Learning Media.2016-07-01 BPP Learning Media's status as official ACCA Approved Learning Provider - Content means our DipIFR Study Texts and Practice & Revision Kits are reviewed by the ACCA examining team. BPP Learning Media products provide you with the up-to-date material you need for exam success.

Nanomaterial and Polymer Membranes Tawfik Abdo Saleh,Vinod Kumar Gupta.2016-02-25 Nanomaterial and Polymer Membranes: Synthesis, Characterization, and Applications presents a unique collection of up-to-date polymeric nanomaterial membranes. The book offers a perfect source to document state-of-the-art developments and innovations in nanocomposite membranes, ranging from materials development and characterization of properties to membrane applications. The book discusses applications that encompass the enhancement of sorption and degradation processes and their usage for the removal of different pollutants, including heavy metals, dyes, pesticides, and other organic and inorganic pollutants from the industry. Presents a powerful single source for the development of new, rapid, and highly efficient membrane composites Offers a perfect source to document state-of-the-art developments and innovations in nanocomposite membranes, ranging from materials development and characterization of properties to membrane applications Covers applications in membrane science, water treatment, and the removal of pollutants from waste water Provides theoretical and practical information about the synthesis and application of polymeric nanocomposite membranes Includes instructor support material available at textbooks.elsevier.com

The Game Changers Yuvnesh Modi,Rahul Kumar,Alok Kothari.2012-01-13 Entrepreneurship is not about breaking free from the 9 to 5 humdrum, not about being your own boss, and definitely not glorious. The entrepreneur shuns the comfort of a cushy corporate job and six figure salaries to set sail on uncharted waters with a single minded zeal and only an idea as an anchor. But it is this idea and passion that makes all the difference and catapults them into a world of infinite possibilities. The Game Changers brings to you 20 success stories of IITians who went on to live the big dream. These include: Suhas Patil, Vijay Kumar, Vinod Gupta, Sam Dalal, Sridhar Mitta, Arjun Malhotra, Kiran Seth, Prabhakant Sinha, Ranbir Singh Gupta, Bikram Dasgupta founder of GlobSyn, Praful Kulkarni, Sunil Gaitonde, Anand Deshpande, Arvind Kejriwal, Harish Hande, Anuradha Acharya, Venkata Subramanian, Bikash Barai, Vikram Kumar, and Krishna Mehra. With a foreword by Dr Duvvuri Subbarao, Governor, Reserve Bank of India, and introduction by Damodar Acharya, Director, IIT Karagpur, this book marks the 60 golden years of India's finest institute. Come, be a

part of their journey, get inspired to dream and make your own story.

Taxmann's Direct Taxes Ready Reckoner: with Last 10 Years' Tax Tables and Yearly Tax Planning
Singhania Vinod K, Singhania Jeewan. 2000

Direct Taxes Law And Practice (Assessment Year 2021-22) Dr. R. K. Jain, ,CA Nikhil Gupta. 2021-09-29 Main Highlights of Finance Act, 2021 1. Income Tax- An Introduction, 2. Important Definitions, 3. Assessment on Agricultural Income, 4. Exempted Income, 5. Residence and Tax Liability, 6. Income from Salaries, 7. Income From Salaries (Retirement and Retrenchment), 8. Income From House Property, 9. Depreciation, 10. Profit and Gains of Business or profession, 11. Capital Gains, 12. Income From Other Sources, 13. Income tax Authorities, 14. Clubbing of income and Aggregation of Income, 15. Set-off and Carry Forward of Losses, 16. Deduction From Gross Total Income, 17. Assessment of Individuals (Computation of Total Income), 18. Computation of Tax Liability of Individuals, 19. Deduction of Taxes at Sources, 20. Procedure of Assessment, 21. Penalties, Offences and Prosecutions, 22. Appeal and Revision, 23. Tax - Planning, 24. Recovery and Refunds of Taxes, 25. Advance Payment of Tax, 26. Assessment of Hindu Undivided Family and Computation of Tax Liability, 27. Assessment of Firm and Association of Persons and Computation of tax Liability, Rebate and Relief in Tax Supreme Court Leading Cases Provisions and Procedure of Filing the Return of Income and e-Filing of Income Tax and TDS Returns.

Bharat's Systematic Approach to Income Tax & Central Sales Tax Ahuja Girish, Gupta Ravi. 2000

Taxmann's Guide to Indian Accounting Standards (Ind AS)-Based on IFRS Official Pronouncements (Set of 2 Volumes) (5th Edition August 2020) Taxmann . 2020-08-29

Taxation law & Accounts - SBPD Publications Dr. R.K. Jain, ,CA Nikhil Gupta. 2021-11-20 1. Income Tax- An Introduction, 2. Important Definition, 3. Assessment on Agricultural Income, 4. Exempted Incomes, 5. Residence and Tax Liability, 6. Income From Salaries, 7. Income From Salaries (Retirement and Retrenchment), 8. Income From House Property, 9. Depreciation, 10. Profits and Gains of Business or profession, 11. Capital Gains, 12. Income From Other Sources, 13. Income Tax Authorities, 14. Clubbing of Income and Aggregation of Income, 15. Set-Off And Carry Forward of Losses, 16. Deductions From Gross Total Income, 17. Assessment of Individuals (Computation of Total Income), 18. Computation of Tax Liability of Individuals, 19. Deduction of Tax at Source, 20. Procedure of Assessment, 21. Penalties, Offences and Prosecution, 22. Appeal and Revision, 23. Tax - Planning, 24. Recovery and Refund of Tax, 25. Advance Payment of Tax, 26. Assessment of Hindu Undivided Family And Computation of tax Liability, 27. Assessment of Firm and Association of Persons and Computation of Tax Liability Capital and Revenue Expenditure and Receipts Rebate and Relief in Tax Provision and Procedure of Filing the Return of Income and e-Filing of Income Tax and TDS Returns. .

Taxmann's Guide to Black Money Law - Comprehensive analysis in a concise and precise manner on the Black Money Act supplemented by Case Laws, Circulars & Notifications, etc. [2023] Gaurav Jain, Shubham Gupta. 2023-02-15 This book analyses the legal provisions of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (Black Money Act) in a concise and precise manner, without tampering with the intent and spirit of the law. The Present Publication is the Latest 2023 Edition, authored by Gaurav Jain and Shubham Gupta. The book features discussion on the following topics: • [Object and Purpose] of the Black Money Act • [Comprehensive Analysis of the Black Money Act] along with Case Laws, Circulars & Notifications issued by the CBDT • [Interplay between Black Money Act & Income Tax Act] has been presented in the book • [Analysis of Black Money Act] including the following: o New & Novel Terms in Black Money Act, including § Undisclosed Foreign Asset § Undisclosed Foreign Income § Assessee § Beneficial Ownership o Provisions of Assessment, Reassessment, Penalties & Prosecution o Offences made out in the Black Money Act o Amendments & its Purpose brought in the Black Money Act o Retrospective/Retroactive Application of the provisions of the Black Money Act and cases that are pending adjudication The detailed contents of the book are as follows: • Preliminary • Basis of Charge • Tax Management • Penalties • Offences and Prosecution • Tax Compliance for Undisclosed Foreign Income and Assets • General Provisions • Miscellaneous Provisions

Cost & Management Accounting Yathartha Shashi rai.2020-07-01 This book is an introduction to the Costing of CA Intermediate. An important aim of this book is to make the key concepts & issues that underlie students for better performance and understanding as well as to suggest ways in which the issues of costing might be dealt. While the book is created with the research into the ICAI Syllabus and Study Material, it is written and presented in a way that is student could understand it better. The book provides an overview of issues to consider in the Cost and Management Accounting as well as costing formulas and important notes. Each chapter discusses the implication of all costing techniques being discussed and provides practical question for readers to carry out their self-testing and encourage them to reflect on their own beliefs and the ICAI question papers and revision test paper for their betterment. Overview of the Book The book contain 13 Chapters and each chapter has contains brief theory about the things discussed in the book of ICAI and Practical Question of ICAI and Latest MTP and RTP provided by the ICAI including the Formulas and Examples in each chapter.

Corporate Tax Planning & Management A.Y 2020-21 & 2021-22 Dr. H.C. Mehrotra, Dr. S.P. Goyal.2020-07-01 The present edition of the book has been thoroughly revised and enlarged. Salient Features of the Book: The legal position as amended up to June 2020 is given. The law stated in the book is on the basis of the Income Tax Act, 1961 and the Income Tax Rules, 1962 as amended up to date, besides the Finance Act, 2020 and Circulars and Notifications issued by Central Board of Direct Taxes up to June 2020. A simplified, systematic approach to the understanding of a complex subject written in a unique, simple and easy to understand language. Each topic, after a theoretical exposition, is followed by illustrations to facilitate the students to master the practical application of Corporate Tax Law. The book is useful for the students of all professional examinations like M.B.A., C.A., C.S., ICWA, and M.Com. and the persons who are interested in Tax Planning.

Taxmann's Students' Guide to Income Tax Including GST | AY 2024-25 - The bridge between theory & application, in simple language with explanation in a step-by-step manner & original illustrations Dr. Vinod K Singhania, Dr. Monica Singhania .2023-12-29 Taxmann's flagship publication for Students on Income Tax & GST Law(s) has been designed to bridge the gap between theory and application. This book is written in simple language, explaining the provision of the law in a step-by-step manner with the help of suitable illustrations, without resorting to paraphrasing of sections and legal jargons. This book is an authentic, up-to-date & amended textbook on Income Tax & GST for students of CA Intermediate (May/Nov. 2024), CS Executive (June/Dec. 2024), CMA (June/Dec. 2024), B.Com., M.Com., MBA and other Professional Examinations. The Present Publication is the 70th Edition and amended upto 1st December 2023. This book is authored by Dr Vinod K. Singhania & Dr Monica Singhania, with the following noteworthy features: • [Coverage] of this book includes: o Unit 1 - Income Taxes o Unit 2 - GST • [500+ Solved Problems] and an equal number of unsolved exercises • [Question set for CA (Inter/IPCC) Examination] for the last five years is given along with solutions for theory as well as practical questions o Answers to Income Tax problems are solved as per the law applicable for A.Y. 2024-25 o GST problems are solved in accordance with law as amended up to 1st December 2023 • [Features] of this book are as follows: o [Self-Learning/Practice Book] Features teach yourself technique enabling students to learn faster o [Analytical Discussions] are included in each para supported by 'well-thought-out-original-problems'. A unique style of illustrating all complex provisions has been adopted throughout this book o [Every solved problem is followed by an unsolved exercise] for which answers are given at the end of the book § For Solutions to the unsolved exercises, students may refer to the 28th Edition of Taxmann's Students' Guide to Income Tax including GST Problems & Solutions o Follows the Six-Sigma Approach to achieve the benchmark of 'Zero-Error' The contents of the book are as follows: • Income Tax o Basic concepts that one must know o Residential status and its effect on tax incidence o Income that is exempt from tax o Income under the head 'Salaries' and its computation o Income under the head 'Income from house property' and its computation o Income under the head 'Profits and gains of business or profession' and its computation o Income under the head 'Capital gains' and its computation o

Income under the head 'Income from other sources' and its computation o Clubbing of income o Set-off and carry forward of losses o Permissible deductions from gross total income o Meaning of agriculture income and its tax treatment o Individuals - Computation of taxable income o Hindu undivided families - Computation of taxable income o Firms and association of persons - Computation of taxable income o Return of income o Advance payment of tax o Deduction and collection of tax at source o Interest payable by assessee/Government • GST o Basic concepts of GST o Concept of Supply o Levy of GST o Exemptions from GST o Place of supply o Time of supply o Value of taxable supply o Reverse charge mechanism o Input tax credit o Composition Scheme and Alternative Composition Scheme o Registration o Tax invoice, credit and debit notes o Returns, tax payment and interest o Provisions governing Real Estate Services o Problems on GST • Appendix o Tax Rates o Question set for CA (Intermediate) Examinations and Answers o Depreciation rates for power-generating units o Answers to unsolved exercises

Taxmann's Direct Taxes: Ready Reckoner with Last 10 Year's Tax Tables and Yearly Tax Planning
Singhania Vinod K, Singhania Jeewan. 2001

Students Guide To Income Tax (including Service Tax, Vat) Dr. V. K. Singhania/dr. Monica Singhania. 2009-01-01 Basic concepts that one must know Residential status and its effect on tax incidence Income that is exempt from tax Income under the head Salaries and its computation Income under the head Income from house property and its computation Income under the head Profits and gains of business or profession and its computation. Income under the head Capital gains and its computation Income under the head Income from other sources and its computation Clubbing of Income Set off and carry forward of losses Permissible deductions from gross total income and tax liability Meaning of agricultural income and its tax treatment Individuals - Computation of taxable income Hindu undivided families - Computation of taxable income Firms and associations of persons - Computation of taxable income Return of income Advance payment of tax Deduction and collection of tax at source Interest payable by assessee/Government Service Tax Value Added Tax (VAT)

Taxmann's Direct Taxes Law & Practice | Professional Edition | AYs 2023-24 & 2024-25 - The most trusted commentary on Income-tax for experienced practitioners for 20+ years [Finance Act 2023 Edition] Dr. Vinod K Singhania, Dr. Kapil Singhania . 2023-04-18 Taxmann's flagship commentary on Direct Taxes has been the most trusted & bestselling commentary for experienced practitioners for over twenty years. It aims at not only making the reader understand the law but also helping them develop the ability to apply it. In other words, this book aims at providing the reader with the following: • Acquire familiarity with the various direct tax provisions • Awareness of direct tax provisions • The nature and scope of direct tax provisions • Up-to-date knowledge of how a statutory provision has been interpreted by different courts of law on different occasions The Present Publication is the Latest Edition for Assessment Years 2023-24 & 2024-25, authored by Dr Vinod K. Singhania & Dr Kapil Singhania, incorporating all the amendments made by the Finance Act 2023. The salient features of this book are as follows: • [Thoroughly Revised] to make the text more reader-friendly • [Lucid & To-The-Point Explanations] which have been arranged in paras & sub-paras with distinct numbers to make the practitioners more efficient in their work • [Theoretical Discussions Supplemented by Unique 600+ Illustrations] covering an exhaustive range of issues with reference to the latest Case Laws • [Tax Planning] Hints are given wherever tax planning can be resorted to • [Coverage of Statutory & Judicial Precedents] o In-depth analysis of all provisions of the Income-tax Act with relevant Rules, Judicial Pronouncements, Circulars and Notifications o Frequently asked questions for complex provisions o Gist of relevant Circulars and Notifications issued from January 2023 to February 2023 o Digest of all Landmark Rulings by the Apex Court, High Courts, and Tribunals from 2015 to February 2023 • [Bestseller Series] Taxmann's Bestseller Book for more than twenty years • [Zero Error] Follows the Six Sigma Approach to achieve the Benchmark of 'Zero Error' • The detailed contents of the book are as follows: o Basic Concepts o Residential Status and Tax Incidence o Incomes Exempt from Tax o Salaries o Income from House Property o Profits and Gains of Business or Profession o Capital Gains o Income from Other Sources

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Simplified Approach To Income Tax Ahuja Girish, Gupta Ravi.1999

Taxmann's Direct Taxes Ready Reckoner (DTRR) | A.Y. 2023-24 & 2024-25 - Illustrative Ready Referencer on Income-tax with Focused Analysis | Break-even Tables for Alternative Tax Regime | 47th Edition Dr. Vinod K. Singhania .2023-03-27 Taxmann's bestseller for 40+ years, is a ready-referencer for all provisions of the Income-tax Act, covering an illustrative commentary. The Present Publication is the 47th Edition & has been amended by the Finance Bill 2023 as passed by the Lok Sabha for A.Y. 2023-24 & 2024-25. This book has been authored by Dr Vinod K. Singhania, with the following noteworthy features: • [Focused Analysis] without resorting to paraphrasing of sections and legal jargons, on the following: o [Amendments made by the Finance Bill 2023] are duly incorporated in respective chapters and are appropriately highlighted o [Comprehensive Analysis of Amendments with Illustrations] are given separately in Referencer 2: Amendments at a glance o [Case Studies on Complex Provisions] are given to understand the implications of the new provisions and amendments in the existing provisions, including: ■ Section 43B – Consequences of making late payment to micro and small enterprises ■ Section 44AD & Section 44ADA – Increase in the threshold limits for presumptive taxation scheme ■ Section 50AA – Special provision for computation of capital gain in the case of a unit of specified mutual fund or market-linked debenture ■ Section 54 & 54F – Limit on the exemption that can be claimed ■ Section 56(2)(xiii) – Tax on the sum received under a life insurance policy ■ Section 87A – Rebate under alternative tax regime ■ Section 115BAC – Alternative Tax Regime o [Analysis of all Provisions of the Income-tax Act] along with relevant Rules, Case Laws, Circulars and Notifications • [Analysis on Alternative Tax Regime] along with Break-even Tables • [Faceless Tax Proceedings] provides the summary of all the legal provisions • [Tabular Presentation] of all key provisions of the Income-tax Act • [Computation of Taxes] on various slabs of

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o Terminology o Income from 'Salaries' o Income from house property o Profits and gains of business or profession o Capital gains o Income from other sources o Clubbing of income o Set-off of losses o Exemptions and deductions o Deductions from tax liability o Agriculture income o Return of income o Penalty o Interest o Advance payment of tax o Deduction or collection of tax at source o How to compute tax liability o Tax incidence on trusts o Business trust o Alternative Investment Funds o Special procedure for assessment of search cases o Tax clearance certificate o Tonnage tax o Securities transaction tax o Restrictions on cash transactions o Banking cash transaction tax o Equalisation Levy o Dispute Resolution Scheme • Part B – Tax Tables | A.Y. 2023-24 & 2024-25 o Individuals, HUFs and AOPs ■ Regular tax regime ■ Alternative tax regime o Firms o Domestic companies o Foreign companies o Co-operative societies o Tax deduction at source ■ Regular tax regime ■ Alternative tax regime • Part C – Market Quotations o Gold and Silver • Part D – Tax Tables of the Past Six Years (Assessment Years 2017-18 to 2022-23) o Individuals, HUFs and AOPs

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