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Dr. Vinod K. Singhania Dr. Kapil Singhania

2024-25

Direct Tax Laws Study Guide By Singhania

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Direct Tax Laws Study Guide By Singhania:

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 Ouestions with Answers Ouestion 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 Taxes Law & Practice | Professional Edition [Finance Act 2025] - Single-volume Lucid Commentary—Featuring 600+ Illustrations | Case Studies on India's Direct Tax Laws Dr. Vinod K Singhania, Dr. Kapil Singhania, 2025-04-21 Direct Taxes Law each point is closely tied to practical scenarios Extensive Illustrations these are typically highlighted or footnoted to guide further reading Annexures Indexes o Annexures offer ready reference to tax rates depreciation schedules and relevant schedules in the Income tax Act o Section wise Index helps the reader directly locate statutory provisions and Taxmann's 60+ FAQs on Income Tax Returns (ITR) | A.Y. 2022-23 Taxmann, 2022-07-28 The CBDT has notified the Income tax Return ITR Forms New ITR Forms for the Assessment Year 2022 23 vide Notification No 21 2022 dated 30 03 2022 Notification No 23 2022 dated 01 04 2022 These ITR Forms will be applicable to file income tax returns in respect of income earned during the period 01 04 2021 to 31 03 2022 In this article we have prepared 63 FAQs on the filing of ITRs and bifurcated those into various categories Key Highlights 1 Applicable ITR forms for Assessment Year 2022 23 their applicability and due dates 2 When is it mandatory to file the return of income for an individual or HUF 3 Under what circumstances is a non resident exempt from filing a return of income 4 What is an updated return and who is eligible to file it 5 What should be the relevant accounting period for reporting foreign assets in Schedule FA 6 What is the meaning of Financial Interest 7 What is Annual Information Statement AIS and how to access it 8 How to report the cost of acquisition and sale consideration in case unlisted equity shares have been held during the year by way of gift will amalgamation etc 9 Whether property and buyer information is required to be reported under the Capital Gain Schedule if such property is situated outside India and sold to a non resident 10 How to claim TDS credit in ITR if the deductor didn t deposit TDS

Tax laws and practice DR.VEENA SONI,2022-09-30 Indian Books in Print ,2002 International Books in Print ,1986 30 FAQs on new provision requiring collection of TAX on sale of goods Taxmann,2020-10-15 The Finance Act 2020 has expanded the scope of TCS by providing the collection of tax from sale of certain goods To assist a collector to comply with the new provisions 30 frequently asked questions have been formed in this behalf Bowker's Law Books and Serials in Print ,1995 FAQs on Tax Audit under Section 44AB for AY 2020-21 Taxmann,2020-09-30 A complete guide to understand the tax audit under Section 44AB This book provides guidance on all recent issues and it is updated till 30 09 2020 Key questions covered in this book are as under 1 Impact and treatment of amendments made by the Finance Act 2020 2 Computation of sale turnover or gross receipts for different class of assessees 3 Determination of impact of ICDS on profit of the assessee 4 Reporting requirements in case of a start up 5 Complete analysis of all the complicated clauses

incorporated in a tax audit report Taxmann's Direct Taxes Law & Practice | AY 2025-26 - Up-to-date Guide to Indian <u>Direct Tax Law—Offering Clear Explanations | Practical Illustrations | Exam-oriented Coverage Dr. Vinod K.Singhania, Dr.</u> Kapil Singhania, 2025-07-01 Direct Taxes Law Practice is a definitive and comprehensive treatise on the laws governing direct taxation in India The book is meticulously updated to include all statutory amendments the latest circulars notifications and landmark judicial interpretations up to 15th May 2025 Designed to simplify the complex and intricate domain of direct taxes the book combines in depth theoretical exposition with practical illustrations and a focused approach to tax planning making the study and application of direct tax law accessible logical and examination oriented. This book is intended for the following audience Students appearing for CA CS ICWA M Com LL B and MBA examinations as well as income tax departmental exams Professional Practitioners tax consultants and corporate managers seeking a practical and up to date reference on Indian direct taxes Researchers and Academicians interested in an authoritative resource on tax law and its judicial applications Income tax Department Officials preparing for departmental exams offering step by step insights into interpreting and applying direct tax provisions The Present Publication is the 73rd Edition A Y 2025 26 amended up to 15th May 2025 authored by Dr Vinod K Singhania Dr Kapil Singhania The noteworthy features of this book are as follows Latest Amendments Fully incorporates all amendments case laws circulars and notifications up to May 2025 Lucid Reader Friendly Presentation Subject matter is logically arranged in numbered paras sub paras ensuring easy navigation and saving time Extensive Illustrations Over 600 practical illustrations and solved problems including all CA Final exam questions from the past decade theory and practical with solutions as per law for AY 2025 26 Tax Planning Hints Dedicated hints and practical guidance on tax planning at appropriate points Judicial Interpretations Exhaustive coverage of the latest court rulings and their implications Comprehensive Exam Coverage Also features questions from other post graduate and professional exams at the end of each chapter Section wise Indexing Enables quick reference to statutory provisions and their corresponding discussions Distinct Pedagogy The book adopts a pedagogical approach that reduces preparation time without compromising on depth or currency of information Author Expertise The authors are respected authorities in the field bringing decades of academic professional and research experience to the text The book offers a holistic treatment of direct tax law including Basic Concepts o Assessment year person assessee charge of income tax total income agricultural income capital revenue concepts etc Residential Status Tax Incidence o Including tax planning strategies practical problems and impact on tax liability Incomes Exempt from Tax o Section 10 exemptions special provisions for SEZs export oriented undertakings etc Heads of Income o Salaries Taxability exemptions allowances perquisites deductions tax planning and solved problems o House Property Chargeability computation mutuality and planning hints o Business or Profession Deductions disallowances depreciation tax planning and practical issues o Capital Gains Meaning computation exemptions planning opportunities and case studies o Other Sources Basis of charge specific incomes and deductions Clubbing of Income Set Off Carry Forward of

Losses Deductions o Complete analysis with practical illustrations and planning opportunities Assessment Procedures o Returns assessments rectification appeals revisions and powers of tax authorities TDS TCS Advance Tax Interest Refunds Penalties Prosecutions o Detailed up to date explanations with relevant forms procedures and case laws Special Taxation Topics o Taxation of HUFs firms AOPs BOIs companies cooperative societies and trusts o Charitable trusts new tax regimes tax incentives transfer pricing GAAR advance rulings business restructuring and equalisation levy Tax Planning o Dedicated chapters on tax planning for business set up managerial decisions employee remuneration non residents restructuring etc Annexures o Ready reckoner for tax rates rates of depreciation relevant schedules and compilation of past CA Final exam questions with answers The structure of the book is as follows Systematic Organisation Arranged in 36 logical chapters each divided into clearly numbered paras and sub paras Section wise Index Exhaustive statutory referencing for quick lookup Practical Focus Every chapter ends with solved exam questions practical illustrations and frequently asked questions Highlight on Application Each major topic includes illustrative problems tax planning guidance and judicial developments Annexures Schedules Supplemented with key tax tables schedules and ready reference material Taxmann's Students' Guide to Income Tax & GST | AY 2025-26 - Authoritative | Meticulously Updated Guide that Merges Direct & Indirect Tax Fundamentals—with Clarity | Practical Illustrations Dr. Vinod K Singhania, Dr. Monica Singhania, 2025-06-16 Students Guide to Income Tax Aligns precisely with ICAI ICSI and ICMAI syllabi includes fully solved past exam questions 2019 2024 Undergraduate Converts dense legislation into step wise reasoning fostering conceptual clarity and application skills Academicians GST problems answered under the law effective 15th May 2025 Flag System Paras and problems critical for CA CS CMA are specially flagged yet remain valuable to high achieving university learners Teach yourself Methodology Numbered micro lessons step wise computations margin call outs and end of chapter Point wise Recap enable self study Jurisdictional Currency Incorporates the latest Finance Act recent CBDT CBIC circulars advance rulings and key Supreme Court High Court decisions Examination Speed tools Tax rate tables depreciation schedules and consolidated deduction charts for rapid recall under timed conditions Additional Help for Unsolved Exercises The companion publication Students Guide to Income Tax Problems Solutions offers a more extensive range of solved questions including contemporary issues Authorial Authority The authors combine academic rigour with deep industry engagement ensuring a treatment that is technically impeccable yet pedagogically intuitive Adoption Endorsement Recommended by leading Central State universities and accounting management institutes across India The coverage of the book is as follows Income Tax o Fundamental Concepts Assessment Year Previous Year Residential Status o Comprehensive treatment of the five Heads of Income Salaries House Property Business Profession Capital Gains Other Sources o Deductions Exemptions Clubbing Provisions Set off Carry Forward of Losses o Detailed discussion on filing of returns TDS TCS assessment procedures and appeals GST o Basic Concepts of Indirect Tax Framework and Key Definitions o Taxable Events Classification of Supply Place Time of Supply and

Valuation Methods o Registration Requirements Invoicing Returns and Payment of Tax o Input Tax Credit Mechanism Reverse Charge Composition Schemes and Real Estate specific provisions The structure of the book is as follows Logical Chapter Progression Begins with fundamental income tax concepts moving sequentially toward advanced topics like computation of income for various entities assessments and penalty provisions Two unit Bifurcation o Unit 1 Income Tax meticulously explores each head of income relevant deductions and compliance procedures o Unit 2 GST offers clarity on essential GST concepts such as supply registration and returns culminating in problem solving examples Chapter end Exercises and Appendices Each chapter concludes with short answers and practical questions that reinforce learning Final appendices provide quick references e g tax rates depreciation rates and answers to unsolved exercises Management Accountant, 2008 Current Law Index ,1987 Taxmann's Students' Guide to Income Tax | Basic Personal Taxation - Authentic, up-to-date & amended textbook on Income Tax written in simplistic language, in a concise size that is well-structured Dr. Vinod K. Singhania ,Dr. Monica Singhania ,2022-11-24 This textbook on income tax has been written within the following parameters Simplistic Language Concise Size Well structured Also it explains the provisions of the Income tax Act in a step by step manner It provides numerous to the point illustrations without resorting to paraphrasing of sections and legal jargons Lastly the topics are discussed with precise clarity followed by point wise recapitulation This book is an authentic up to date amended textbook on Income Tax for students of B Com Generic Elective GE 6 et al The Present Publication is the Latest Edition amended by the Finance Act 2022 updated till 1st November 2022 This book is authored by Dr Vinod K Singhania Dr Monica Singhania with the following noteworthy features Self Learning Practice Book Features teach yourself technique enabling students to learn faster Analytical Discussions Each para starts with analytical discussions Well Thought out Original Problems A unique style of illustrating all complex provisions has been adopted throughout this book E Filing of Income tax Return Case studies have been prepared for students to generate E Income tax Return Student Oriented Book This book has been developed keeping in mind the following factors o Interaction of the author teacher with their students in the classroom o Shaped by the author teacher's experience of teaching the subject matter at different levels o Reactions and responses of students have also been incorporated at different places in the book Zero Error Follows Six Sigma Approach to achieve the benchmark of Zero Error The contents of the 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 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 Meaning of agriculture income and its tax treatment Individuals Computation of taxable income Return of income Advance payment of tax Personal Tax Planning e Filing of

Income tax Return Taxmann's Students' Guide to Income Tax | University Edition [AY 2025-26] - Exam-focused Textbook Featuring—Clear Explanations | Practical Examples | Stepwise Guidance for Students Dr. Vinod K. Singhania, Dr. Monica Singhania, 2025-08-07 Students Guide to Income Tax University Edition stands as the leading academic resource on Indian income tax law Meticulously updated to incorporate all legislative amendments and tailored for the Assessment Year 2025 26 this book offers comprehensive concept driven and practice oriented coverage for university students and aspirants of professional courses Written in a clear step by step style it bridges the gap between theory and application enabling students to master even the most intricate provisions of income tax law with ease This book is intended for the following audience University Students Pursuing graduate and postgraduate courses in Commerce Management Law and related fields CA CS CMA CFA Aspirants Especially at the foundation intermediate levels seeking clarity and examination ready coverage Tax Professionals supports learning with practical case studies and e filing demonstrations Self evaluation Unsolved exercises can be further practised with the companion volume Students Guide to Income Tax Problems Solutions available separately Renowned Authorship Dr Vinod K Singhania a stalwart in Indian tax education and Dr Monica Singhania an acclaimed academician bring decades of teaching research and practical expertise to this title Student friendly Language Written in a lucid exam oriented manner without sacrificing depth or precision Updated for e Filing Regime Special emphasis on e filing PAN Aadhaar and digital compliance requirements reflecting the realities of modern tax administration The coverage of the book is as follows Basic Concepts o Assessment year previous year gross total income total income agricultural income capital vs revenue tax computation etc Residential Status o Impact on tax incidence for all entities individuals HUFs firms companies etc Exemptions o Detailed treatment of income not taxable under Section 10 and special provisions for select undertakings Heads of Income o Exhaustive explanation and computation for Salaries House Property Profits and Gains of Business or Profession Capital Gains and Other Sources Deductions Reliefs o Thorough discussion on permissible deductions from gross total income under Sections 80C to 80U including sectoral and situational reliefs Clubbing Set off Carry Forward o Guidance on aggregation of income clubbing provisions and managing losses across heads of income Taxation of Special Entities o Separate chapters on Individuals HUFs Firms and Associations of Persons focusing on the computation of taxable income and tax liability Procedural Compliance o Coverage on advance tax TDS TCS interest return filing including e filing PAN and updated return provisions Practice ready o Includes tax rates illustrative case studies and a practical chapter on e filing income tax returns The structure of the book is as follows Chapter wise Logical Progression The book progresses from basic principles to advanced computations each chapter beginning with clear objectives and analytical discussion Point wise Recapitulation Each topic is followed by concise bullet point summaries to aid quick revision Numbered Paragraphs Facilitates easy reference and targeted reading Solved Examples Exercises Ample solved illustrations followed by unsolved exercises to consolidate conceptual learning Companion Support Unsolved exercises in this book are aligned for

easy practice with the separate companion title Problems Solutions <u>Bulletin for International Fiscal Documentation</u>
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