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DESCRIPTION: 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 2019-20. Almost all numerical questions

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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.

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Ajai Das Mehrotra, who served as in-charge Principal Chief Commissioner of Income Tax (PrCCIT) of Gujarat since November 2018, has been promoted to the post effective May 13.

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PART A: INCOME TAX AND WEALTH TAX (70 MARKS) 1. Basics and Definitions – Income Tax Act , 1961 – Background, Concept and Mechanism of Income Tax – Definitions, Concept of Income, Previous Year, Assessment Year, Distinction between Capital and Revenue Receipts and Expenditure, Residential Status – Basis of Charge and Scope of Total Income 2.

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Salient Features of the Book: The legal position as amended up to May 2019 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, 2019 and Circulars and Notifications issued by Central Board of Direct Taxes up to May 2019.

Corporate Tax Planning & Management AY 2019-20 & 2020-21 ...

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