

## Income Tax Law And Practice 1

Taxmann's flagship commentary on Direct Taxes, has been the most trusted & bestselling commentary for experienced practitioners, for more than 20 years now. This book aims at not only making the reader understand the law, but also helps the reader develop the ability to apply the law. In other words, this book aims at providing the reader the following:

- Acquire a 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 2021-22 & 2022-23), authored by Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, incorporating all the amendments made by the following:

- The Finance Act, 2021
- The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020

The salient features of this book are as follows:

- [Thoroughly Revised] with a view to making the book 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] ? In-depth analysis of all provisions of Income-tax Act with relevant Rules, Judicial Pronouncements, Circulars and Notifications ? Frequently asked questions for complex provisions ? Gist of all Circulars and Notifications which are in-force ? Digest of all Landmark Rulings by the Apex court, High Courts, and Tribunals
- [Bestseller Series] Taxmann's Bestseller Book
- [Zero Error] Follows the Six Sigma Approach to achieve the Benchmark of 'Zero Error'
- The detailed contents of the book are as follows: ? 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 ? Agriculture Income ? Typical Problems on 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 ? Return of Income and Assessment ? Penalties and Prosecution ? Advance Payment of Tax ? Interest ? Tax Deduction or Collection at Source ? Refund of Excess Payment ? Appeals and Revisions ? Income-tax Authorities ? Settlement Commission and Dispute Resolution Committee ? Special Measures in Respect of Transaction with Persons Located in Notified Jurisdictional Area ? General Anti-Avoidance Rule ? Advance Ruling ? Search, Seizure and Assessment ? Transfer Pricing ? Business Restructuring ?

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Income Tax Law [and] Practice

Land and Income Tax Law and Practice, an Exposition of the Law and Practice Relating to Land Tax and Income Tax in New Zealand

Land and Income Tax Law Practice

The Law and Practice of Singapore Income Tax

This book deals with income tax.

Corporate Tax Law

Taxmann's Direct Taxes Law & Practice – Taxmann's Flagship Commentary, Explaining the Law Lucidly along-with its Practical Application | A.Y. 2021-22 & 2022-23

Commonwealth, Being the Income Tax and Social Services Contribution

Assessment Act with Regulations and Other Acts

Land and Income Tax Law and Practice

1. Income Tax : An Introduction, 2. Important Definitions, 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 Prosecutions, 22. Appeal and Revision, 23. Tax-Planning, 24. Recovery and Refund of Tax, 25. Advance Payment of Tax. Provisions and Procedure of the Filing the Return of Income and e-Filing of Income Tax and TDS Returns, Rebate and Relief in Tax Examination Papers SYLLABUS Unit-I : General Introduction of Indian Income Tax Act, 1961, Basic Concepts : Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assessee, Residetal Status and Tax Liability, Exempted Income Unit-II : Income from salary, Income from house property. Unit-III : Income from Business and Profession, Capital Gains, Income from other sources. Unit-IV : Set off and Carry forward of Losses, Deductions from Gross total Income, Clubbing of Income, Computation of Total Income and Tax Liability of an individual. Unit-V : Assessment Procedure, Tax deducted at source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.

Income Tax Law and Practice

New Zealand Income Tax Law and Practice in 4 Volumes

Exposition of the Law and Practice Relating to Land Tax and Income Tax on New Zealand

First Supplement

This book presents the law and practice of income tax in an analytical and lucid manner. This book is primarily intended for B.Com, B.Com (Hons.), BBA, BCA, CA (Inter), M.com students. The book has been written to cater the needs of students appearing in such examination. The book contains 21 well defined chapters. The illustrations and questions have been modified in accordance with the provision applicable in the assessment year 2020-21.

Income Tax Law & Practice by Dr. R. K. Jain

Income Tax Law & Practice

Income Tax Law and Practice ... Second Edition

(with a Concise Commentary on Equalisation Levy)

A comprehensive and comparative analysis of corporate tax systems, focusing on structural defects and how they are addressed in practice.

The Theory and Practice of Income Tax

Income Tax : Law and Practice : Twenty-fourth Edition

Income Tax Law and Practice

Taxation Manual : Income Tax Law and Practice

Income Tax has been thoroughly revised and updated to present the law as applicable for the assessment year 2012-2013. This book sharpens one's understanding of an otherwise complex subject and helps in clarifying concepts. Various provisions of law have been analysed and explained in a well structured and reader-friendly manner. The emphasis of this book is on the simplification of the complexities of income tax to impart much needed conceptual clarity on intricate law points. Key features: Provides an updated and comprehensive study of income tax laws. Highlights prospective amendments, using the icon A.Y. 2013-2014 with shaded backgrounds. Uses tables for conceptual clarity. Includes numerous examples illustrating law points in a simple manner. Exhaustive practical examples provide a thorough overview of tax provisions. Examination review further adds to its utility

In 6 Volumes

Singh's Law & Practice of Singapore Income Tax Law & Practice of Singapore Income Tax

Income Tax, Law and Practice (Commonwealth)

In 5 Volumes

**61st Edition of Income Tax Law & Practice Assessment Year 2020-21 Book Largest Selling Book since 1964 and over the last 56 years of its existence, the book has established a reputation for itself as the most definitive work on the subject of income tax. Incorporating the provisions of the Finance Act, 2019; the Finance (No. 2) Act, 2019; the Taxation Laws (Amendment) Act, 2019 and the Finance Act, 2020 as applicable to Assessment Year 2020-21. Provisions of the Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020 dated 31.3.2020 have been incorporated in the book. In the chapter of Deduction of Tax at Source and Collection of Tax at Source new reduced rates by 25% w.e.f. 14.5.2020 have been included. 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 Income Tax Law. User-friendly examination-oriented style facilitating easy comprehension of each topic. Solved Illustrations and Questions for exercise are largest in number in comparison to other books on income tax. Unsurpassed for over 56 years. The book is trusted and relied upon for accuracy and reliability. Mistakeless printing on paper of superior quality at a moderate price. Questions from the latest Examination Papers of various universities have been included in the revised edition of the book. At the end of each chapter, Short Answer, Objective Type and Short Numerical Questions have been added with answers.**

**Income Tax: Law & Practice 2E**

### **New Zealand Income Tax Law and Practice**

**Taxmann's Direct Taxes Law & Practice – The Go-to-Guide for Students & Professionals for 40 Years, equipping the reader with the ability to understand & apply the law | 65th Edition | A.Y. 2021-22**

### **Kanga & Palkhivala's the Law and Practice of Income Tax**

The author analyses with a critical approach the basic principles of English tax law and practice and their modification and application in a newly independent Commonwealth country, and he has regard to the economic and fiscal effects of such laws and practices.

Cumulative supplement

Income Tax Law and Practice (Commonwealth), 2nd Ed

Income Tax

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**Taxmann's flagship publication on Direct Taxes has been the 'go-to-guide' for Students & Professional Practitioners for the past 40 years now. This book aims at not only making the reader understand the Law & but also helps the reader 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 of sections and legal jargons. 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 65th Edition, authored by Dr. Vinod K. Singhania & Dr. Kapil Singhania. This book is amended as per the following:**

- Finance Act, 2020
- Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020

**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 January 31st, 2021) 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) examination and answers from November 2010 to January 2021
- [Follows Six-Sigma Approach] to achieve the benchmark of 'Zero-Error.'

**Also Available:**

- o [2nd Edition] of Taxmann's Direct Taxes Laws & International Taxation (Set of 2 Volumes)
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**Coverage of this book includes:**

- 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
- o Income of Other Persons included in Assessee's Total Income
- o Set Off and Carry Forward of Losses
- o Deductions from Gross Total Income and Tax Liability
- o Agricultural Income
- o Typical Problems on Assessment of Individuals
- o Tax Treatment of Hindu Undivided Families
- o Special Provisions Governing Assessment of Firms and Associations of Persons
- o Taxation of Companies
- o Assessment of Co-operative Societies
- o Assessment of Charitable and Other Trusts
- o Returns of Income and Assessment
- o Penalties and Prosecution
- o Advance Payment of Tax
- o Interest
- o Tax Deduction or Collection at Source
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**Refund of Excess Payments o Appeals and Revisions o Income-tax Authorities o Settlement of Cases o Special Measures in Respect of Transaction with Persons Located in Notified Jurisdiction Area o General Anti-avoidance Rule o Advance Ruling for Non-residents o Search, Seizure and Assessment o Transfer Pricing o Business Restructuring o Alternative Tax Regime o Tax Planning o Miscellaneous o Annexures § Tax Rates § Rates of Depreciation § Question set for CA (Final) examination and answers from November 2010 to January 2021**  
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