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~~to Income Tax and Heads of Income | Income Tax | B.com (Final Year) | Class 4~~

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~~Residential Status and incidence of tax at a glance Class 4 | Tax Liability | Income Tax | COST ACCOUNTING BCOM FIFTH SEMESTER Basic Concepts | Direct Tax | T.Y.B.Com Semester 5 | B.Com Sem-3 Taxation Unit-2 | Residential Status Lecture - 9 |~~

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(B.com 5th semester) ~~Assessment of Firm | AY 2018-19~~ 2019 Mdu
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Income Tax

Residential Status Solved Previous Question papers - INCOME TAX

5TH SEMESTER Residential Status of an Individual (Problem \u0026
Solution) ~ Income Tax [For B.Com/M.Com/CS/CMA] 5th sem

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Part-3, B.com- 5th semester Income Tax Bcom 5th Semester

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BCOM fifth semester subject totally eighteen hours classroom teaching period. A) Taxation Law (3 Hrs) : Unit-I Income Tax. Unit-II Income from Salaries (including retirement benefits). Unit-III Profits and Gains from Business or Profession. Unit IV Income from other sources, clubbing of incomes & aggregation of incomes.

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Assessee, Assessment, Assessment Year, Annual Value, Business,

Capital Assets, Income, Person, Previous Year, Transfer . 2. Scope of

Total Income and Residential Status . Scope of Total Income (S : 5)

Residential Status (S : 6) For Individual Assessee . 3. Heads of Income

(S : 14) I ...

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Semester 6: Income Tax Law and Practice – Commerce ...

B COM SEMESTER 6- MCQ INCOME TAX - II 1. The charging section of the income under the head capital gains is : A. Section 15 B. Section 17 C. Section 10 D. Section 45 (2) 2. What are the conditions to be fulfilled for charging of income under the head capital gains: A.

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There must be a capital asset. B. There must be a transfer of such capital asset.

B COM SEMESTER 6- MCQ INCOME TAX - II

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Ministry of Law finally the Income Tax Act, 1961 was passed. The Income Tax Act 1961 has been brought into force with 1 April 1962. It applies to the whole of India including Jammu and Kashmir. Income-tax law in India The income tax law in India consists of the following components: 1. Income tax Acts 2. Income tax rules 3. Finance Act 4.

VI SEMESTER CORE COURSE - University of Calicut

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Comprehensive, student-friendly, and exam-oriented—this textbook on Income Tax I is meant for the students of B.Com, Semester-V studying in Bangalore University and other autonomous colleges. Additionally, it will also be useful to those opting for professional courses such as CA, CMA, CS, etc. It lays a strong foundation to the conceptual framework essential for classroom requirements as well as real-life applications. The book is enriched with 25+ years of experience of the authors and offers a right blend of theory and application.

About the Income Tax Law & Accounts A.Y 2019-20 Book Largest Selling Book since 1964 and over the last 55 years of its existence, Income Tax Law and Practice Assessment has established a reputation for itself as the most definitive work on the subject of income tax. A

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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 55 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 Income Tax Law And Practice Assessment At the end of each chapter, Short Answer, Objective Type, and Short Numerical Questions have been added with answers. A unique feature

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The present 41st edition of the Income Tax including Tax Planning & Management book has been thoroughly revised in the light of the amendments made by The Income Tax Act, 1961; The Income Tax

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Rules, 1962, (as amended up-to-date); The Finance Act, 2019, the Finance (No. 2) Act, 2019, the Finance Act, 2020 and the Taxation Laws (Amendment) Act, 2019 as applicable to Assessment Year 2020-21 and the Latest Circulars and Notifications of C.B.D.T. The salient features of the book are : The language of the book is simple and lucid. All important aspects of Tax Planning and Management for the Assessment Years 2020-21 and 2021-22 have been included in the book. Small illustrations and examples are given for ticklish law points so as to make them easy and self-explanatory for students to understand the subject. Provisions of Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020 dated 31.3.2020 have been incorporated in the book. In the chapter ‘ ‘ Deduction and Collection of Tax at Source ’ ’ reduced rates applicable for the period from 14.5.2020 to 31.3.2021 have been incorporated. All

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important case laws and circulars/notifications reported upto June 2020 have been incorporated. At the end of the book salient features of ‘ ‘ Direct Tax Vivad se Vishwas Act, 2020 ’ ’ have been incorporated. More than 500 solved illustrations have been given in various chapters from the questions set for examinations conducted by the various Universities.

The present edition of the Fundamentals of Income Tax book has been published strictly according to the new syllabus of Semester V of First Degree Programme in Commerce under Choice Based Credit and Semester System (CBCS) of Kerala University. Salient Features: The Income Tax Act, 1961 as amended up-to-date. The Income Tax Rules,

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1962 (as amended up-to-date). The Finance Acts, 2019 and 2020, and The Taxation Laws (Amendment) Act, 2019 as applicable to Assessment Year 2020-21. Circulars and Notifications issued by Central Board of Direct Taxes up-to June 2020. Provisions of the Taxation and other Laws (Relaxation of Certain Provisions Ordinance, 2020 dated 31.03.2020 have been incorporated in the book. Latest case laws on the subject. The salient features of the Fundamentals of Income Tax A.Y 2020-21 Book are: The language of the book is simple. Tables and charts are given wherever considered desirable from the students ' point of view. Several new numerical questions (both solved and unsolved) have been added in almost all the chapters. A small type of illustrations and examples have been given for ticklish points of the law so as to make them easy and self-explanatory for students to understand such points. Summary (or Review at a glance)

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is given at the end of each Chapter. Following new chapters have been included in the book as per new syllabus: Computation of Tax Liability of Individuals Rebate and Relief of Tax Securities Transaction Tax

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

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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.

Taxation-I is specifically curated to fulfill the needs of B.Com Honours 4th semester students of University of Calcutta. The purpose of the book is to make the students aware of various provisions of Income Tax Act, 1961 and help them analyse practical applications of these provisions. The provisions of different sections have been elucidated under different chapters in a lucid manner for the ease of

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understanding of students. This book will not merely be an addition to the already existing corpus in this field, but will also be able to create a unique identity due to its highlighting features. Salient Features: 1. Self-study textbook as it strictly adheres to the CBCS syllabus for Calcutta University effective 2017 2. In-depth coverage of the main topics such as Residential Status, Heads of Income, Assessment of Individuals, Set off and Carry Forward, Deductions as per Chapter VI A 3. Important points and notes in various chapters are given under the heading “ Stress ” 4. Solutions of relevant problems of B.Com (Hons.) examination and professional examinations of last 14 years 5. Model question papers based on new examination pattern 6. Latest Circulars, notification, amendments and Case Law (i.e. up to June 30, 2019) are included in this book

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Strictly according to the syllabus prescribed by: Himachal Pradesh University, Shimla for B.Com.-III Guru Nanak Dev University, Amritsar for B.Com. (Pass & Hons.), Sem.-IV Panjab University, Chandigarh for B.Com.-II, Sem.-III and BBA-II, Sem.-IV

Taxation The word tax is based on the Latin word ' Taxo ' which means to estimate. Tax means to impose a financial charge or other levy upon a taxpayer on an individual or legal entity by a state or the functional equivalent of a state such that failure to pay is punishable by law. It is imposition of compulsory levies on individuals or entities by government. Taxes are levied in almost every country of the world, primarily to raise revenue for government expenditures, although they also serve other purposes as well. In modern economies taxes are the most important source of government revenue. Taxes differ from other

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sources of revenue in that they are compulsory levies and are unrequited—i.e., they are generally not paid in exchange for some specific thing, such as a particular public service, the sale of public property, or the issuance of public debt. While taxes are presumably collected for the welfare of taxpayers as a whole, the individual taxpayer ' s liability is independent of any specific benefit received.

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