

Ahuja And Gupta Direct Taxation

Eventually, you will utterly discover a other experience and capability by spending more cash. nevertheless when? reach you assume that you require to acquire those all needs similar to having significantly cash? Why dont you attempt to get something basic in the beginning? Thats something that will guide you to understand even more just about the globe, experience, some places, considering history, amusement, and a lot more?

It is your unconditionally own become old to feign reviewing habit. among guides you could enjoy now is **Ahuja And Gupta Direct Taxation** below.



Direct Taxes - Law & Practice Bloomsbury Publishing

About the Book An effective Financial Due Diligence exercise is the cornerstone of a successful merger & acquisition deal between a prospective buyer and a seller willing to carry out an arm's length deal throwing up a win-win situation for both. A robust Financial Due Diligence is even more necessary in today's business environment to critically assess the health and hygiene of the target entity to drive a proper valuation acceptable to both the constituents. This book will equip you with the knowledge, practical tools and techniques you need to enable you to conduct an effective financial due diligence. It also discusses aspects of corporate restructuring including the possible impact of the ongoing pandemic on the target organization. Key features A curtain raiser on corporate restructuring. Impact of the ongoing pandemic on the financial due diligence exercise on the target organization. Broad commentary on the due diligence approach with broad emphasis on financial due diligence. The seller side approach to financial due diligence and the pitfalls leading to proverbial black hole of valuation. Deep dive into the buyer side approach to financial due diligence. Financial modelling as an important tool use for financial due diligence. Financial statement analysis and use of financial ratios with illustrations to support the conclusions of financial due diligence. Various methods used in Business Valuation with illustrations. Risk Analysis and Management as an integral part of financial due diligence exercise. Distress Analysis of target entities. Illustrations and case studies picked up from practical experience of the author. Contains a questionnaire for guideline on how to carry out a financial due diligence exercise.

Income Tax including Tax Planning & Management A.Y 2020-21
Bloomsbury Publishing

This work has been selected by scholars as being culturally important and is part of the knowledge base of civilization as we know it. This work is in the public domain in the United States of America, and possibly other nations. Within the United States, you may freely copy and distribute this work, as no entity (individual or corporate) has a copyright on the body of the work. Scholars believe, and we concur, that this work is important enough to be preserved, reproduced, and made generally available to the public. To ensure a quality reading experience, this work has been proofread and republished using a format that seamlessly blends the original graphical elements with text in an easy-to-read typeface. We

appreciate your support of the preservation process, and thank you for being an important part of keeping this knowledge alive and relevant.

Decoding Transfer Pricing for Selling Functions Sahitya Bhawan Publications

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.

Corporate Tax Planning & Management A.Y 2020-21 & 2021-22 Bloomsbury Publishing

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 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 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.

Indirect Taxes Hassell Street Press

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)

Kanga & Palkhivala's the Law and Practice of Income Tax Concept Publishing Company

This book reveals loopholes available within ambit of law, used by corporate in legal ways to avoid paying taxes. All abusive tax avoidance structures have been brought together here in a single book. There are infinite clandestine ways of indulging in tax evasion. But tax avoidance has to happen within the constraints of accounting principles and law. Tax avoidance preys on loopholes available within the ambit of law. Hence, the number of techniques at the disposal of an accountant for avoiding taxes is limited (while techniques for Evading tax are infinite). In this book, author has discussed key rulings of Indian as well as foreign Courts and brought out the modus operandi discussed in major Court rulings. He has also discussed The modus operandi of organized syndicates that facilitate tax evasion. Organized syndicates such as the stock market syndicates, shell company syndicates and hawaladar networks often facilitate in laundering of black money and their infusion into formal accounts. Business managers and forensic auditors should be aware of how these syndicates perform, so that they can raise red flags on detecting accommodation entries made in accounts on behest of the syndicates. It will help the forensic auditor in looking for trouble areas in accounts of a business concern. Based on true stories on: - Profit shifting - base erosion - sham transactions - tax havens - Money laundering.

The Law of Income Tax Blue Rose Publishers

Are some of the theories of OECD and UN around marketing intangibles sacrosanct? The same have been countered through qualitative and quantitative arguments. Quantitative arguments are based upon real life scenarios, with reference to statistical analyses on selected empirical data. Genesis of litigation around marketing intangibles analysed, along with solutions. Concept of royalties for licensed manufacturers explained in the context of regulatory regime of India. Practical solutions provided on harmonisation of transfer pricing and customs duty regulations in complex cases. Concept of attribution of profits to dependent agency permanent establishments explained, with reference to Berry Ratio. Foreword by Dr. Raffaele Dr. Raffaele Petruzzi & Dr. Alfred Storck Professors of Vienna University of Economics and Business

Comprehensive GST Law Referencer Pearson Education India

1. This book comprises of full text of all Central Acts (CGST, IGST, UTGST, and GST Compensation to States) and their respective Rules, Notifications, Forms, Circulars and Orders related to GST. 2. This book contains Cross-referencing of relevant Notifications, Rules, Forms, Circulars and Orders (with description) with each section, and vice-versa. 3. It also contains

all notifications (except rate notifications), circulars and orders duly indexed with description alongwith reference of relevant sections/rules. 4. This cross referencing will help the readers to know the relevant related provisions at one place instead of going through the whole of lot of rules, notifications, circulars and orders. 5. This book contains notifications as originally issued as also the notifications as amended from time to time.

Amendments, if any, in each notification is presented in form of a table above every notification along with brief gist of amendment which will help the readers to know the amendments in a single glance. 6. The Detailed Table of Contents relating to notifications (Part-2) and circulars/orders (Part-3) contains brief description of each notification/circular/order which will help the readers to easily locate the relevant notification/circular/order which he is searching for. 7. This book will be constantly and timely updated.

Financial Accounting for Management: An Analytical Perspective Current Publications

The Law Stated In This Book Is As Amended By The Finance (No.2) Act, 2009. Book One Showcases The Law Of Income Tax In A Structured And Concise Manner So As To Provide The Theoretical Background For Understanding The Complex Tax Planning And Business Tax Procedures In Real World Scenarios. Book Two Covers Corporate Tax Planning (Corporate Tax, Setting Up A New Business, Financial Management Decision, Remuneration Planning, Non-Resident And Business Restructuring) Book Three Covers Tax Procedures And Management (Return, Assessment, Appeals, Penalties, Settlement Commission, Search And Seizure, Advance Tax, Tds, E-Tds And Interest). This Part Also Covers Wealth-Tax, Service Tax And Vat. Numerous Multiple Choice Problems Are Included At The End Of Each Chapter So As To Enable Clarity Of Thought And Quick Revision. Each Para (With A Distinct Number) Starts With Analytical Discussion Supported B Well-Thought Out Original Problems. The Book Is Amended Up To September 15, 2009. A Useful And Handy Book, Especially Where The Reader Is * A Student Of Tax Planning And Management * In The Tax Consultancy Profession * An Official In Tax Department * A Taxpayer Who Wants To Learn Different Techniques To Legally Minimize His Current And Future Tax Bills

Deduction Of Tax At Source - Advance Tax & Refunds Sahitya Bhawan Publications

1. Disclosure Of Accounting Policies [As-1] 2. Valuation Of Inventories [As-2] 3. Cash Flow Statement [As-3] 4. Contingencies And Events Occurring After The Balance Sheet Date [As-4] 5. Net Profit Or Loss For The Period, Prior Period Items And Change In Accounting Policies [As-5] 6. Depreciation Accounting [As-6] 7. Construction Contracts (Revised) [As-7] 8. Revenue Recognition [As-9] 9. Accounting For Fixed Assets [As-10] 10. The Effects Of Changes In Foreign Exchange Rates [As-11] [Revised 2003] 11. Accounting For Government Grants [As-12] 12. Accounting For Investments [As-13] 13. Accounting For Amalgamation [As-14] 14. Borrowing Costs [As-16] 15. Accounting For Leases [As-19] 16. Earning Per Share [As-20] 17. Intangible Assets [As-26] 18. Provisions, Contingent Liabilities And Contingent Assets [As-29] 19. Past Years Ca Pe- li Examination Questions Based On Accounting Standards

Industrial Directories, Sahitya Bhawan Publications

Revised and updated edition of comprehensive treatise of the Indian Income Tax Act, 1961, including amendments made by the Finance Act, 1990. Reference to case law and circulars are included.

Bharat's FEMA & FCRA Pearson Education India

Analysis Performance Of Leasing Companies In India In The Context Of Regulatory Requirements. Impact Of Lease Financing And How Factors Have Adversely Affected The Lease Market. Evaluates Select Lease Companies, Cost Of Leasing, Use Of Leasing To Finance Capital Assets Etc. Useful For Researchers, Financial Analysis, Policy Makers. Income Tax Law & Accounts A.Y 2020-21 Bloomsbury

Publishing

and THE SPECIAL ECONOMIC ZONES RULES, 2006

[Amended by Notification No. G.S.R. 12(E), dated 31-12-2019]

with The Special Economic Zone Authority Rules, 2009

Statement of Objects and Reasons Notes with Free Access to

Full Text of Judgements on Net and Mobile App

Finance India Sahitya Bhawan Publications

Highlights Practical insights into the provisions applicable to

MSMEs in India Covers upto-date: -MSME Act, 2006, Coir

Industry Act, 1953, Khadi and Village Industries

Commission Act, 1956, -MSME Schemes: PMEGP,

CGTSME, ISEC, MPDA, SFURTI, CITUS, MCV, EMP,

TIRFSS, PMSBY, ASPIRE. etc -RBI Guidelines for Priority

Sector and MSME, Lending to MSME, TReDS

-Restructuring of Advances and Pre-packaged Insolvency

Rules/Regulations About the Book The book seeks to

provide readers with a practical insights into provisions

applicable to MSMEs in India. This treatise of MSMEs is

divided into nine parts consisting of 28 chapters attempting

to provide professionals with essential knowledge and tools

to understand and undertake the necessary compliances.

The book provides the latest position without compromising

on changes in the law that have taken place over time. This

book aims to equip professionals, be it CS, CA, CMA or

corporate lawyers, who are desirous of undertaking

compliances or practicing on MSME laws with the requisite

knowledge and expertise. Key Features Industrial Policy

Statements since 1948, Evolution, Importance and Setting-

up of MSMEs Ministry of Micro, Small and Medium

Enterprises, Its Divisions and Organisations attached Micro,

Small and Medium Enterprises Act, 2006 & Rules and

Notifications, Coir Industry Act, 1953 and The Khadi and

Village Industries Commission Act, 1956. Schemes

Covered under the MSME, viz: : PMEGP, CGTSME, ISEC,

MPDA, SFURTI, CITUS, MCV, EMP, TIRFSS, PMSBY,

ASPIRE. etc. RBI Guidelines on Priority Sector Lending &

MSME, Lending to MSME, Restructuring of Advances

Factoring -TReDS Financing to MSMEs, Assessment of

Working Capital Limits by Banks Institutional Framework for

MSME Financing SEBI Measures for MSME – Initial Public

Offer and Listing of Securities at SME Exchange Global

Perspectives of MSME – OECD and World Bank

National Budget

Financial Accounting for Management: An Analytical

Perspective focuses on the analysis and interpretation of

financial information for strategic decision making to enable

students and managers to formulate business strategies for

revenue enhancement, cost economies, efficiency

improvements, restructuring of operations, and further

expansion or diversification for creating and enhancing the

shareholder's value. Though the book has MBA, MFC and

MBE students as its primary audience, managers in the

corporate sector and students of CA, CWA, CS, CFA and

CAIIB will find it equally useful because of its practical

orientation.

Students Guide To Accounting Standards (Ca-Pe-II)

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 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

of the revised edition is that Section-wise Index has been

incorporated.

Loophole Games

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.

On Your Feet

On account of the growing importance of the subject of cost

accounting, it has been included as a special subject in all

commerce and management courses, conducted by different

Indian universities and professional institutes. The present

volume, Cost Accounting-Theory & Problems, has been written

to meet in full measure the requirements of the students

preparing for these courses. The entire books has been divided

into Five sections. Section ONE explains the fundamental

concepts which are necessary for the understanding of the

subject. Section TWO deals with the principles of costing as

applicable to certain specific industries. Section THREE explains

the accounting methods. In this section besides others, intricate

topics of the cost control accounts and integrated accounts have

been discussed with complete clarity and simplicity of

exposition. Section FOUR refers to costing as a special tool for

managerial control. Adequate space has been given to this

recent function of cost accounting. And here topics of budgetary

control, standard costing, marginal costing and break even

analysis have been elaborately discussed. Section FIVE

contains revisionary problems.

Evaluation Of Lease Financing

* Deduction Of Tax At Source From Salary * How To Work

Out Estimated Salary And Quantum Of Tax To Be

Deducted Therefrom * Deduction Of Tax At Source From

Interest On Securities * How To Compute Interest On

Securities And Tax Deductible Therefrom At Source *
Deduction Of Tax At Source From Dividend * How To
Compute Dividends And Tax Deductible Therefrom *

Deduction Of Tax At Source From Interest Other Than Interest On Securities * How To Compute Interest (Other Than Interest On Securities) And Tax Deductible Therefrom * Tax Deduction From Winnings From Lottery, Crossword Puzzle, Card Games Or Other Games * Winnings From Lottery, Crossword Puzzle, Card Game Or Any Other Game And Tax To Be Deducted Therefrom * Tax Deduction From Winnings From Horse Race * Winnings From Horse Race And Tax To Be Deducted Thereon * Tax Deduction From Payment To Contractors And Sub-Contractors * What Constitutes A Payment To Contractor/Sub-Contractor And How Much Tax Is To Be Deducted Therefrom * Tax Deduction From Insurance Commission * How To Compute Insurance Commission And Tax To Be Deducted Therefrom * Deduction Of Tax At Source From National Savings Scheme * How To Compute Amount Referred To In Section 80Cca(2)(A) And Tax To Be Deducted Therefrom * Deduction Of Tax At Source On Account Of Repurchase Of Units By Mutual Funds Or Unit Trust Of India * How To Compute Amount Referred To In Section 80Ccb(2) And Tax To Be Deducted Therefrom * Deduction Of Tax At Source From Commission On Sale Of Lottery Tickets * How To Compute Commission On Sale Of Lottery Tickets And Tax Deductible Therefrom * Tax Deduction From Commission Or Brokerage * How To Compute Commission Or Brokerage And Tax To Be Deducted Therefrom * Tax Deduction From Rent * How To Compute Rent And Tax To Be Deducted Therefrom * Deduction Of Tax At Source From Fees For Technical Or Professional Services * How To Compute Fees For Professional And Technical Services And Tax Deductible Therefrom * Deduction Of Tax At Source From Payment Of Compensation On Acquisition Of Immovable Property * How To Compute Tax Deductible From Payment Of Compensation On Acquisition Of Immovable Property * Tax Deduction From Payments To Non-Residents * How To Compute Amount Payable To Non-Resident And Tax To Be Deducted Therefrom * Deduction Of Tax At Source From Income Of Units Of Offshore Fund * How To Compute Amount Of Tax Deduction Under Section 196B * Deduction Of Tax At Source From Income From Foreign Currency Bond Or Shares Of Indian Company * How To Compute Amount Of Tax Deduction Under Section 196C * Deduction Of Tax At Source From Income Of Foreign Institutional Investors From Securities * How To Compute Amount Of Tax Deduction Under Section 196D

Practical Guide to Financial Due Diligence

Incorporating Amendments Introduced by Finance (No.2) Bill 2009 Volume I : Basic Propositions Exemptions Export & Import of Services Valuation of Taxable Services Advertising Agency's Services to Outdoor Caterer's Services Volume II: Packaging Activity Services to Works Contract Services Registration/Payment of Tax>Returns, etc. CENVAT Credit Reckoner of Services Liable to Tax