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Taxation Theory And Practice by Dr. R. K. Jain (25th Edition A.Y. 2020-21) Dr. R. K. Jain, SBPD

Publications, 2020-08-21 Assessment year 2020 21 Revised and Enlarged as per Finance Act 2019 Strictly in Accordance with the Latest Syllabus of various Universities for B Com Classes Content 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 Rebate and Relief in Tax GST Concept Registration and Taxation Mechanism Provisions and Procedure of the Filing the Return of Income and e Filing of Income Tax and TDS Returns Examination Paper Hearings United States. Congress. Senate. Committee on Labor and Public Welfare, 1965 *Encyclopaedia of the Laws of England being a New Abridgment by the most Eminent Legal Authorities* Alexander Wood Renton, 1897 **Income Tax Law & Practice by Dr. R. K. Jain** Dr. R. K. Jain, 2020-07-01 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 Residential 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 *Journals of the Legislative Council of the Dominion of New Zealand* New Zealand. Parliament. Legislative Council, 1878 **The Public General Acts of the United Kingdom of Great Britain and Ireland** Great Britain, 1883 **The Bookseller**, 1883 Official organ of the book trade of the United Kingdom *Reports of Cases Argued*

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