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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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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.

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 moderate price. Questions from 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. A unique feature of the revised edition is that Section-wise Index has been incorporated.

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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 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.

About the Income Tax Law & Accounts 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 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. A unique feature of the revised edition is that Section-wise Index has been

incorporated.

The present edition of the book has been thoroughly revised and enlarged. Salient Features of the Book: The legal position as amended up to June 2020 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, 2020 and Circulars and Notifications issued by Central Board of Direct Taxes up to June 2020. 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 Corporate Tax Law. The book is useful for the students of all professional examinations like M.B.A., C.A., C.S., ICWA, and M.Com. and the persons who are interested in Tax Planning.

The present 41st edition of the 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.

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