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United States. Bureau of Internal Revenue

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Direct Tax including Tax Planning & Management A.Y 2023-24 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2023-07-06
ABOUT THE 44th EDITION OF THE BOOK The present 44th 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); SALIENT FEATURES OF THE BOOK • Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2023-24. Further, the amendments made by the Finance Act, 2022 and the Finance Act, 2023, applicable for the Assessment Year 2023-24, have been incorporated in the book. • The present edition of the book has several unparalleled features which make it distinct from other available text books on Income Tax. • A simplified, systematic approach to the understanding of a complex subject written in a unique, simple and easy to understand language. • User-friendly examination-oriented style facilitating easy comprehension of each topic. • A unique feature of the revised edition is that Section-wise Index has been incorporated. • The language of the book is simple and lucid. • 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. • All important case laws and circulars/notifications reported upto June 2023 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. • All important aspects of Tax Planning and Management for the Assessment Years 2023-24 and 2024-25 have been included in the book.

Taxation Law & Accounts-I Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2022-06-01 About the Book Largest Selling Book since 1964 and over the last 58 years of its existence, the book has established a reputation for itself as the most definitive work on

the subject of income tax. Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2022-23. Further, the amendments made by the Finance Act, 2022, applicable for the Assessment Year 2022-23, have been incorporated in the book. 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 58 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.

Corporate Tax Planning & Management A.Y 2022-23 & 2023-24 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2022-07-01 The present edition of the book has been thoroughly revised and enlarged and has several unparalleled features which make it distinct from other available text books on Corporate Tax Planning and Management. Salient Features of the Book : Legal position as amended upto June 2022 is given. Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2022-23. Further, the amendments made by the Finance Act, 2022, applicable for the Assessment Years 2022-23 and 2023-24, have been incorporated in the book. In the chapter of Deduction and Collection of Tax at Source newly inserted sections 194R and 194S of the Income Tax Act, applicable from 01.07.2022 have been included. 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. 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.

Taxation Theory & Practice (Including G.S.T.) A.Y 2020-21 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2020-07-01 Salient Features of the 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. 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. Chapters on G.S.T. have been incorporated in the book as per new syllabus.

Direct Tax including Tax Planning & Management AY 2020-21 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2020-07-01 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.

The Internal Revenue Record and Customs Journal ,1889

Tax Court Digest Lois G. Moore, 1951

The Tax Sale Profit System Brandon Taylor, 2016-07-02 The Tax Sale Profit System is a home study course/home business. This study course will teach you how to file claims for tax sale overages, excess proceeds and tax overbids. and earn \$5,000 to \$30,000 in as little as 60 days. Inside you will learn step by step how you can file claims on excess proceeds. Everything you need to get started is included.

Income Tax Law and Accounts (64th Edition) A.Y 2023-24 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2022-07-01 Salient Features of the Finance Act, 2023 A. Providing Tax Relief Under New Personal Tax Regime • New Tax Regime is Default

Regime. • New Tax Rates under New Regime. • Section 87A Rebate till ` 7 lakh under New Regime. • Standard Deduction of ` 50,000 available under New Regime. • Surcharge for HNIs reduced to 25% from 37%. • Leave Encashment increased to ` 25 lakh. B. Socio-Economic Welfare Measures • Promoting timely payments to Micro and Small Enterprises. • Increasing threshold limit for Co-operatives to withdraw cash without TDS. • Penalty for cash loan/transactions against primary co-operatives. • Relief to start-ups in carrying forward and setting off of losses. • Extension of date of incorporation for eligible start up for exemption. • Conversion of Gold to Electronic Gold Receipt and vice versa. • 15 per cent concessional tax to promote new manufacturing co-operative society. C. Ease of Compliance • Increasing threshold limits for presuming taxation schemes. D. Widening and Deepening of Tax Base and Anti Avoidance • TDS and Taxability on Net Winnings from Online Games. • Increasing rate of TCS of certain remittances. • Limiting the roll over benefit claimed under section 54 and section 54F. • Preventing permanent deferral of taxes through undervaluation of inventory. • Rationalisation of exempt income under life insurance policies. • Alignment of provisions of section 45(5A) with the TDS provisions of section 194-IC. • Prevention of double deduction claimed on interest on borrowed capital for acquiring, renewing or reconstructing a property. • Defining the cost of acquisition in case of certain assets for computing capital gains. E. Improving Compliance and Tax Administration • Introduction of the authority of Joint Commissioner (Appeals). • Rationalisation of Appeals to the Appellate Tribunal. • Assistance to authorised officer during search and seizure. • Rationalisation of the provisions of the Prohibition of Benami Property Transaction Act, 1988 (the PBPT Act). • Alignment of timeline provisions under section 153 of the Act. • Provisions relating to re-assessment proceedings. F. Rationalisation • Facilitating TDS credit for income already disclosed in the return of income of past year. • Clarification regarding advance tax while filing Updated Return. • Bringing the non-resident investors within the ambit of section 56(2)(viib) to eliminate the possibility of tax avoidance. • Providing clarity on benefits and perquisites in cash. • Rationalisation of the provisions of Charitable Trust and Institutions. • Set-off and withholding of refunds in certain cases.

Income Tax Law and Accounts AY 2022-23 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2022-01-07 Largest Selling Book since 1964 and over the last 58 years of its existence, the book has established a reputation for itself as the most definitive work on the subject of income tax. Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2022-23. Further, the amendments made by the Finance Act, 2022, applicable for the Assessment Year 2022-23, have been incorporated in the book. The present edition of the book has several unparalleled features which make it distinct from other available text books on 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 58 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.

Income Tax including Tax Planning & Management A.Y 2022-23 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2022-01-07 The present 43rd 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); Salient Features of the Income Tax including Tax Planning & Management Book: Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2022-23. Further, the amendments made by the Finance Act, 2022, applicable for the Assessment Year 2022-23, have been incorporated in the book. The present edition of the book has several unparalleled features which make it distinct from other available text books on Income Tax. A simplified, systematic approach to the understanding of a complex subject written in a unique, simple and easy to understand language. User-friendly examination-oriented style facilitating easy comprehension of each topic. A unique feature of the revised edition is that Section-wise Index has been incorporated. The language of the book is simple and lucid. 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. All important case laws and circulars/notifications reported upto June 2022 have been incorporated.

Accounting Trends and Techniques in Published Corporate Annual Reports, 1958

Tax Guide for Small Business, 1961

Corporate Tax Planning & Management A.Y 2021-22 & 2022-23 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2021-01-07 The present 19th edition of the book has been thoroughly revised and enlarged. Salient Features of the Corporate Tax Planning & Management AY 2021-22 & 2022-23 Book: The legal position as amended up to June 2021 is given. Even the last-minute changes in the law have been incorporated in this revised edition of the book and as such, it is the latest and most updated book on Income Tax for the Assessment Year 2021-22. Further, the amendments made by the Finance Act, 2020 and the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, applicable for the Assessment Year 2021-22, have been incorporated in the book. In the chapter on Deduction and Collection of Tax at Source new rates have been included. Also, newly inserted sections 194P, 194Q, 206AB, and 206CCA of the Income Tax Act, applicable from 01 July 2021 have been included in the book. Relief Measures in view of Covid-19 vide CBDT Press Release dated 25th June 2021 have been included in the book. User-friendly examination-oriented style facilitating easy comprehension of each topic.

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Fundamentals of Income Tax A.Y 2022-23 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2022-01-06 About The Book Largest Selling Book since 1964 and over the last 58 years of its existence, the book has established a reputation for itself as the most definitive work on the subject of income tax. Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2022-23. Further, the amendments made by the Finance Act, 2022, applicable for the Assessment Year 2022-23, have been incorporated in the book. 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 58 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.

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Digest of Income Tax Rulings United States. Bureau of Internal Revenue, 1920

Income Tax Law & Accounts A.Y 2023-24 For Semester V of Calicut University & Kannur University Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2023-06-07 About the Book Largest Selling Book since 1964 and over the last 59 years of its existence, the book has established a reputation for itself as the most definitive work on the subject of income tax. Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2023-24. Further, the amendments made by the Finance Act, 2022 and the Finance Act, 2023, applicable for the Assessment Year 2023-24, have been incorporated in the book. A simplified, systematic approach to the understanding of a complex subject written in a unique, simple and easy to understand language. 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 59 years. The book is trusted and relied upon for accuracy and reliability. Mistakeless printing on paper of superior quality at moderate price. At the end of each chapter, Short Answer, Objective Type and Short Numerical Questions have been added with

answers

Unveiling the Magic of Words: A Report on "**Tax Sale Surplus Recovery Business**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Tax Sale Surplus Recovery Business**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound effect on the souls of its readers.

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