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Taxmann's flagship publication for Students' on Income Tax & GST Laws with a specific focus on New Problems & Different Solutions. Besides illustrations & solved problems, it contains unsolved exercises based on the readers' queries received by the authors over the years. This book is an authentic, up to date & amended textbook on Income Tax problems & solutions for students of CA Intermediate (Nov. 21), CS Executive (Dec. 21), CMA (Dec. 21), B.Com., M.Com., MBA, and other Professional Examinations The Present Publication is the 23rd Edition, authored by Dr. Vinod K. Singhanian & Dr. Monica Singhanian. The legal position as amended up to 5th July 2021 is given. Practical income-tax problems are solved as per the law applicable for the assessment year 2021-22. GST problems are solved as per law amended up to 5th July 2021. The coverage of the book is as follows: · Section One covers provisions of Income Tax & GST along with a guide for students to update and refresh their knowledge · Section Two covers solved problems, with a 'specific emphasis on typical contemporary issues of the law in the recent years. These set of problems are unique as they have not been covered in any examination paper, nor these are found in similar print books · Section Three covers solutions to problems, similar to the unsolved exercises given in '[65th Edition] of Taxmann's Students' Guide to Income-tax including GST'. The idea behind this is to induce the students to solve the unsolved exercises on their own while they have a working model before them showing the right approach Also Available · [65th Edition] of Taxmann's Students' Guide to Income-tax including GST · [2nd Edition] Taxmann's Cracker-Cum-Complier – Taxation with application-based MCQs & Integrated Case Studies · COMBO for Textbook, Problems & Solutions, and CRACKER The contents of this book are as follows: · Basic concepts that one must know · Residential status and its effect on tax incidence · Income that is exempt from tax · Income under the

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head 'Salaries' and its computation · Income under the head 'Income from house property' · 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 · Meaning of agriculture income and its tax treatment · Individuals – Computation of taxable income · Hindu undivided families · Firms and association of persons · Return of income · Advance payment of tax · Tax deduction and collection at source · Interest payable · GST · Appendix o Tax Rates

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)

A concise, single-volume work which explains the technical workings, Code provisions and common law tax rules and principles that apply to individual taxpayers. The text suggests rationales and underlying policies for many of the tax areas covered in a basic tax course. Designed for students taking a basic course in income taxation and those taking advanced tax courses who desire an accessible explanation of a personal income tax doctrine relating to their studies. Summary of Contents" Preface" Table of Contents" Chapter1. Introduction2. Gross Income3. Adjusted Gross Income and the Standard Deduction4. Personal and Dependant Exemption Deductions5. Interest Expense6. State and Local Taxes7. Losses8. Medical Expenses9. Charitable Contributions10. Business and NonBusiness Expenses11. Depreciation and Amortization12. Modified Accelerated Cost Recovery System (MACRS)13. Miscellaneous Credits and Deductions14. Joints Returns, Head of Household, and Surviving Spouse15. Alternative Minimum Tax16. Realization of Gain or Loss on the Disposition of Property17. Recognition of Gain or Loss on the Disposition of Property18. Capital Gains and Losses19. Quasi-Capital Assets and Recapture of Depreciation20. Assignment and Anticipation of Income, "Kiddie Tax," and Installment Sales21. Income in respect of a Decendent (IRD)" Index

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BOOK CONTAINS: * Central Sales Tax Act * Wealth - Tax Act * Question Set For CS (Inter) with their Answers * Question Set For ICWA (Inter) with their Answer

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