INCOME-TAX LIKE YOU’VE NEVER EXPERIENCED BEFORE!

Start your SEARCH on any concept of the Law using Keywords or Section No.

SCAN & START NOW
Search Engine

Answers are Just a
Search Away!

advance tax

Search: advance tax

Advance Tax
Read

Specimen Reply: Notice issued beyond limitation period for payment of advance tax
Advance Tax | Formats

Specimen Reply: Notice issued for payment of advance tax but tax payable is less than Rs. 10,000
Advance Tax | Formats

How to pay Advance Tax?
Advance Tax | Tutorials

Specimen Reply: Notice issued for payment of advance tax but assessee has submitted a rectification application
HOW IS TAXMANN’S PRACTICE SEARCH ENGINE UNIQUE?

1. [Artificial Intelligence] Taxmann’s Practice platform is supported by a powerful search engine, labelled with Artificial Intelligence, to give you the most appropriate and latest record instantly.

2. [Customised for the Law] The search engine has been built specially to search in the legal database.

3. [Auto-Complete] This feature helps you access any document directly from the search box & it assists you with the recommendation and link of the matching record(s).

4. [Scientifically Indexed Documents] Every document has been prepared and indexed in a way that the search engine gets you the best result quickly.

   - Search a document with a Keyword or Section No., Rule No., Para-heading, etc.
   - Know the type of a document even before accessing it.
Read

Know the Precise & Complete Law
in a Matter of Minutes!

WHAT IS READ?

- Know the Precise & Complete Law
- All Information about a topic in a Single Page

HOW TO SEARCH?

- Keywords, Section No., etc.

WHAT ARE THE USPs OF READ?

- Prominent and Descriptive Headings
- Logical Flow in the Documents
- Table of Contents
- Always Updated, Amended & Annotated
- Integrated & Embedded Content
- Quick Info of connected Bare provisions
Taxation of Dividend

Introduction

The dividend income is taxable in the hands of the recipient under the head ‘income from other sources’. The taxation of dividend income depends on two factors, namely, the residential status of the recipient and the nature of security. On basis of security, the dividend income can be classified into 6 categories, dividend from shares, units of mutual funds, OCBs, and units of pass-through entities like REITs/ITF.

1. About

1.1. Meaning of Dividend

The dividend is paid by a company out of its profits. Thus, a share of profit received by a shareholder out of the profits of the company, proportionate to his shareholding, is termed as ‘Dividend.’

1.1.1. Illustration

The legislative term ‘dividend’ has added certain other receipts which otherwise may not have been called dividends. Such receipts, which are deemed to be dividends, are described as below:

(a) Distribution on account of sale of company’s assets;
(b) Distribution of debentures or deposit certificates;
(c) Distribution of bonus shares or preference shareholders;
(d) Distribution on liquidation;
(e) Distribution by a company on reduction of its capital; and
(f) Loan or advance to shareholders.

1.2. Exclusions

The following payments made by a company shall not be treated as ‘dividend’ in the hands of the shareholder:

(a) Issue of bonus shares to the equity shareholders is not treated as dividend. However, if bonus shares are issued to preference shareholders, it amounts to distribution of dividend. For details refer Section 10(3)(ia);
(b) Any distribution on the date of liquidation, to the extent of accumulated profits, is not treated as dividend as the distribution is made in respect of preference shares issued for full cash consideration and the holder is not entitled to participate in the surplus assets in the event of liquidation. For details refer Section 2(2)(h);
(c) Any advance or loan by a company to a shareholder (or to a concern in which such shareholder is a partner; member or has beneficial interest) in ordinary course of business is not a deemed dividend if lending of money is substantial part of the business of the company. For details refer Section 2(2)(h);
(d) Any payment made by a company to buy-back its own shares in accordance with provisions of Companies Act and
(e) Any distribution of shares under a scheme of demerger by the resulting company to the shareholders of the demerged company.

1.2. Point of taxation

In general, income of an assessee is taxable in accordance with the method of accounting followed by him during the year. Assessing having income under the head profit and gains from business or profession or income from other sources has option to follow either cash system or mercantile system. As per Section 8 of the Income-tax Act and BBA Section 61(4), (5), any dividend declared by a company or distributed or paid by it within the meaning of clause (a) to (e) of Section 2(2) (Deemed Dividend) shall be deemed to be the income of the previous year in which it is so declared, distributed or paid, as the case may be. Any income so declared or deemed to be the income of the previous year in which the amount of such dividend is distributed or paid, as the case may be, shall be liable to tax in the hands of the recipient.

1.3. Relevant head of income

Dividend income is chargeable to tax under the head of share or securities held as stock-in-trade, various other categories of income, for the purpose of quantifying the income, any clarification by the CBDT, notification on the cash stripping held by the foreign portfolio investors (FPI) from securities held by FPI’s is always chargeable to be determined. However, as per the income-tax Act (BBA Section 61(4), (5)), any dividend declared by a company or distributed or paid by it within the meaning of clause (a) to (e) of Section 2(2) (Deemed Dividend) shall be deemed to be the income of the previous year in which it is so declared, distributed or paid, as the case may be. Thus, in the case of dividends declared or paid, the amount of such dividend is distributed or paid, as the case may be, shall be liable to tax in the hands of the recipient.

1.3.1. Meaning of Dividend

Dividend income is chargeable to tax under the head of share or securities held as stock-in-trade, various other categories of income, for the purpose of quantifying the income, any clarification by the CBDT, notification on the cash stripping held by the foreign portfolio investors (FPI) from securities held by FPI’s is always chargeable to be determined. However, as per the income-tax Act (BBA Section 61(4), (5)), any dividend declared by a company or distributed or paid by it within the meaning of clause (a) to (e) of Section 2(2) (Deemed Dividend) shall be deemed to be the income of the previous year in which it is so declared, distributed or paid, as the case may be. Thus, in the case of dividends declared or paid, the amount of such dividend is distributed or paid, as the case may be, shall be liable to tax in the hands of the recipient.
Tutorials
Learn the Compliances and Filing the Easy Way

1. Step-by-Step Guides
2. Actual Screenshots of Portals
3. Updated on a Real-time Basis
How to pay Advance Tax?

Introduction

Every assessee is liable to pay advance tax if his estimated tax liability of the financial year is Rs. 10,000 or more. The advance tax is payable in respect of the 'current income' which is chargeable to tax in the assessment year immediately following the relevant financial year. Every income is subject to advance tax even if such income is subject to deduction of tax at source or subject to any special rate of tax.

The advance tax shall be computed in the following manner:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax on income at normal rate</td>
<td>xx</td>
</tr>
<tr>
<td>Tax on income at special rates</td>
<td>xxx</td>
</tr>
<tr>
<td>Tax on Total Income</td>
<td>xxx</td>
</tr>
<tr>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>Relief under Section 87A</td>
<td>(xx)</td>
</tr>
<tr>
<td>Tax after relief</td>
<td>xxx</td>
</tr>
<tr>
<td>AIT</td>
<td>xxx</td>
</tr>
<tr>
<td>Surcharge</td>
<td>xxx</td>
</tr>
<tr>
<td>Tax after surcharge</td>
<td>xxx</td>
</tr>
<tr>
<td>AIT</td>
<td>xxx</td>
</tr>
<tr>
<td>Health and Education cess</td>
<td>xxx</td>
</tr>
<tr>
<td>Direct Tax Arrears</td>
<td>xxx</td>
</tr>
<tr>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>(a) MAT Credit or AIT Credit</td>
<td>(xx)</td>
</tr>
<tr>
<td>(b) Tax reliefs under Section 88</td>
<td>(xx)</td>
</tr>
<tr>
<td>(c) Exempt tax credit under Sections 94, 94A or 94C</td>
<td>(xx)</td>
</tr>
<tr>
<td>Net tax liability</td>
<td>xxx</td>
</tr>
<tr>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>Prepaid taxes</td>
<td>xxx</td>
</tr>
<tr>
<td>(a) TDS deducted</td>
<td>(xx)</td>
</tr>
<tr>
<td>(b) TDS collected</td>
<td>(xx)</td>
</tr>
<tr>
<td>Total advance tax liability</td>
<td>xxx</td>
</tr>
</tbody>
</table>

Steps to pay Advance Tax

Step 1: Visit https://www.taxtalk.com/

Step 2: Click on Services > Tax Information Network

Step 3: Select Challan No. / ITNG 260 on the redirected page.
Formats
Ready-to-use Documents
to Put Your Practice on a Fast & Winning Track

1. Documents for Day-to-Day Works
2. Real Case Studies with Resolutions
3. Specimen of Reply to Notices, Application, Condonation of Delay, etc.
Specimen Reply: Notice issued for payment of advance tax but tax payable is less than Rs. 10,000

Facts
Assessee received a notice under Section 210(3) from the Assessing Officer for payment of advance tax. The assessee needs to submit a reply to Assessing Officer to drop the proceedings under Section 210(3) as his estimated tax liability is less than Rs. 10,000.

About the Provision
Every assessee is liable to pay advance tax if his estimated tax liability of the financial year is Rs. 10,000 or more. Thus, every assessee, irrespective of his residential status, shall be liable to pay advance tax if tax payable during the financial year is Rs. 10,000 or more.

If any person has been assessed in any previous year by way of regular assessment and in the opinion of the Assessing Officer, such person is liable to pay advance tax, he may serve a notice of demand to such person in Form No. 28 requiring him to pay the advance tax.

The notice for payment of advance tax may be issued at any time during the financial year but not later than the last day of February of the relevant financial year. Specifying the amount of advance tax and the number of instalments in which such tax has to be paid. On receipt of the demand notice, if assessee considers that the advance tax payable on his current income of the relevant financial year (for which notice has been issued) would be less than the demand raised in the notice, he may send an intimation to the Assessing Officer in the Form 26A and pay advance tax accordingly.

Specimen Reply

Ti——

The Assessing Officer,

[Address]

Sir,

Name of assessee………………

PAN………………

Ass. Year………………

Sdt: Reply to notice issued under Section 210(3)

My client is in receipt of a notice dated…………… regarding payment of advance tax under section 210(3) and has instructed me to submit that Advance Tax is not required to be paid as the tax payable by him is less than Rs. 10,000 as provided in section 209.

Under the above facts and circumstances, your honour is requested to drop the proceedings under section 210(3).

Thanking you,

Yours faithfully,

[Signature]

[Address / Chartered Accountant / A.R.]

End: as typed and Validated / Power of Attorney

[Note: whatever is not applicable]

CC to: Client for information.

Related Documents
Advance Tax
Advance Tax / Read

Specimen Reply: Notice issued for payment of advance tax but tax payable is less than Rs. 10,000

Advance Tax
Advance Tax / Read

Specimen Reply: Notice issued for payment of advance tax under section 210(3) and has instructed me to submit that Advance Tax is not required to be paid as the tax payable by him is less than Rs. 10,000 as provided in section 209.

Specimen Reply: Notice issued for payment of advance tax under section 210(3) and has instructed me to submit that Advance Tax is not required to be paid as the tax payable by him is less than Rs. 10,000 as provided in section 209.

Specimen Reply: Notice issued for payment of advance tax under section 210(3) and has instructed me to submit that Advance Tax is not required to be paid as the tax payable by him is less than Rs. 10,000 as provided in section 209.

Specimen Reply: Notice issued for payment of advance tax under section 210(3) and has instructed me to submit that Advance Tax is not required to be paid as the tax payable by him is less than Rs. 10,000 as provided in section 209.

Specimen Reply: Notice issued for payment of advance tax under section 210(3) and has instructed me to submit that Advance Tax is not required to be paid as the tax payable by him is less than Rs. 10,000 as provided in section 209.
A person could not be treated as agent & advance tax could not be demanded unless a fresh notice is issued for each year.

**Summary**

ITD must give notice for each assessment year to appoint a person as agent.

**Digest**

Although a person may fail in a particular year to resist the claim that he is an agent, circumstances may alter in the next year and he may be able to resist the claim then. Hence, notice shall have to be given by the ITD for each assessment year to appoint a person as agent.

---

**About the Topic**

**Advance Tax**

Advance Tax is required to be paid in the year in which the income is earned. It is payday payment tax scheme. It is issued by the Income Tax Department to regularise the receipt of taxes from the assessees. Assessees have to pay the taxes in advance on quarterly basis. Such tax paid is called Advance Tax. More Info...

---

**Related Documents**

Section 234B couldn't be levied as payer were liable to deduct tax from payment to non-resident. More

**Advance Tax Updates**

AOT must issue a separate notice for each assessment year treating a person as agent of non-resident. More
Announcements
Concise & To-the-Point In-force
Circulars & Notifications

ANNOUNCEMENTS
Circulars & Notifications,
Clariﬁcations, Press Releases, etc.

USPs
Concise & To-the-Point
Summaries
All Circulars &
Notiﬁcations
which are in force
Find Similar
Circulars &
Notiﬁcations

Advance Tax

Where due date is a bank holiday, tax payment can be made on next day without paying any interest u/s 234B & 234C

Circular No. 879, dated 14-1-1994
If the last day for payment of any instalments of advance tax is a day on which the receiving bank is closed due to the day being a holiday, the assessee can make the payment on the next immediately following working day, and in such cases, the mandatory interest leviable under sections 234B and 234C would not be charged.

Trending Topics
Tax rates for Assessment Year 2022-23
Computation of Income and Tax
Taxability of individual
Tax rates under Section 115BA for domestic...
Updates
Get Updated on the Recent Changes in the Law!

Latest on Followed Topics
See the stories and updates relating to topics you follow. Curated alerts on your wall help you focus on relevant stories only.

Never miss any update
Get information about every new case law, specimen, statutes, tutorials, FAQ, update, etc. added to your followed topic.

Latest on All Topics
Access all updates and new documents even if you do not follow a particular Income-tax topic.
Discover & Follow Topics
Covering Topics that matter to your Practice

» [Get Updates] on topics as per the area of your interest
» [Covering the entire Income-tax] at one place
» [Follow/Un-follow Topics] with a single click
» [Stay Informed] about every new Case Law, specimen, statute, tutorial, FAQ, etc. on the topics that you follow
360° View of Topics

Everything you need
to deliver advice to your clients

360° Coverage of Various Laws
Covering transactions that might have implications under multiple Acts.

Highlighting relevant Provisions & Compliance Requirements
from multiple Acts applicable to a transaction with contextual hyperlinks to read the provision in detail.
Dividend (360° View)

1. Meaning of Dividend

1.1. Meaning as per Companies Act, 2013

Main article: Dividend (under Companies Act)

The term ‘dividend’ has been defined inclusively in Section 198 of the Companies Act, 2013 to the effect that it includes interim dividend. The Act does not provide the meaning of the term dividend nor does it make any distinction between interim dividend and final dividend. Therefore, the dividend, as understood. Therefore, a distribution of any sum to members out of profits and wherever permitted out of free reserves available for the purpose.

The 'final dividend' is the dividend recommended by the Board of Directors and declared by the Members at an Annual General Meeting after closure of the financial year. Whereas the 'interim dividend' is paid between two annual general meetings in the middle of the year if the Board of Directors finds that the profitability of the company is good and/or there is an adequate surplus profit.

Dividend is paid or payable to the current equity shareholders and preference shareholders. It is not payable to the holders of those securities which will be converted into equity shares in future, i.e., convertible debentures, convertible preference shares, ESOPs, etc.

1.2. Meaning as per Income-tax Act

Income-tax Act does not provide the meaning of the term ‘dividend’. It also defines it as an inclusive manner. It specifically excludes certain payments within the ambit of dividend and also excludes certain payments. These inclusions are termed as deemed dividend under Section 201(1) of the income-tax Act.

2. Declaration of Dividend

Main article: Dividend (under Companies Act)

All companies, except nonprofit organization registered under Section 8(1) of the Companies Act, 2013 can declare a dividend. It is the board of directors of the company that declares dividends subject to the approval of shareholders, if required. The date of declaration of dividend is an important event in the process of payment of dividends to the shareholders.

In general, the company declares a dividend at its Annual General Meeting at such rate as may be recommended by the Board of Directors and it has to declare a dividend exceeding the amount recommended by the board. Once declared, it becomes a debt payable by the company to its shareholders and in case of non-payment, the shareholders can sue the company. As dividend directly impacts the financial position of the company, the shareholders cannot pass a resolution for the declaration of dividend, without passing a resolution for the adoption of accounts. Hence, a company shall adopt its books of accounts first and then declare the dividend.

A company cannot declare a dividend on its equity shares in case of non-compliance of certain provisions, namely:

(a) default in the provisions relating to acceptance of deposits;
(b) redemption of debentures or payment of interest thereon or creation of debenture redemption reserve;
(c) redemption of preference shares or creation of capital redemption reserve;
(d) payment of dividend declared in the current or previous financial years;
(e) repayment of any term loan to a bank or financial institution or interest thereon, till such time the default is subsisting.

3. Source of Dividend

Main article: Dividend (under Companies Act)

Dividend may be declared out of the profits of the company for the current year after providing for depreciation. However, in the absence of adequate profits, the company may declare dividends out of reserves except capital reserves and any reserve created by revaluation of assets. Thus, free reserves created by a transfer of profits are eligible for declaration of dividends. A company can also declare dividends out of the money provided by the Central Government or a State Government for payment of dividends in pursuance of a guarantee given by such Government.

The rate of dividend declared out of reserve shall not exceed an average of net of which dividend was declared by it in immediately preceding 3 years. This requirement does not apply to a company that has not declared any dividend in each of those three financial years. The total amount drawn from such accumulated profits shall not exceed 10% of the sum of paid-up capital and free reserves as appearing in the latest audited financial statement. The amount so drawn (transferred) should be first utilized to set off losses incurred in the current year before the declaration of dividend. After withdrawal, the balance reserves shall not be lower than 15% of its paid-up share capital as appearing in the latest audited financial statement.

4. Accounting Treatment

Main article: Dividend (Accounting Treatment)

4.1. In the Hands of Company
Choose A Plan

Monthly
Practice Module
Income-tax
(Billed Monthly/Single User)

₹ 500/-

Payment and Subscription

- [Instant Activation] Your subscription starts as soon as you make the payment online.
- [Where Can I Access?] Use the Practice module anywhere, anytime, on your Desktop/Laptop, Smartphone, Tablet.
- [Automatic Recurring Payments for Monthly Plans] As a Taxmann Member, you are automatically charged once a month on the date you signed up. You can cancel your subscription online at anytime.
- [How to Cancel?] Start or stop your subscription at anytime, with no cancellation fees.

Yearly
Practice Module
Income-tax
(Billed Annually/Single User)

₹ 5000/-

Payment and Subscription

- [Instant Activation] Your subscription starts as soon as you make the payment online.
- [Where Can I Access?] Use the Practice module anywhere, anytime, on your Desktop/Laptop, Smartphone, Tablet.
Frequently Asked Questions

**What is Taxmann’s Practice?**

Taxmann’s Practice is a virtual legal assistant for practitioners and professionals to:
- Understand complex legal concepts;
- Give instant and best-in-class advice;
- Write extraordinary submissions for assessments and appeals;
- Answer all challenging queries of clients and management; and
- Learn the process of compliances required under various laws.

**What does Taxmann’s Practice do?**

This platform delivers complete, updated, accurate, and authentic content in a simple language that is easy to understand and use. You can search any concept using keywords, Sections, etc. It provides you with in-depth coverage on every concept from all applicable laws. One of the unique features of tax practice is the inter-linking between different laws. For example, if you wish to know about the implications of selling immovable property, this platform provides guidance from the Income-tax Act, GST, Company law, Accounting Standard and FEMA relating to the sale of immovable property.

**Why should I subscribe to Taxmann’s Practice?**

Practitioners and professionals working in the industry often struggle to get the updated, accurate and comprehensive guidance on any transaction or concept. They have no choice but to refer to free blogs and spurious information on social sites or discussion forums. Though many websites provide a summary of the provisions, but these are not updated regularly. Thus, it is distressing for any professional to guide the client or the management relying on such information, which might be outdated, incomplete, or inaccurate. Furthermore, Indian laws are both dynamic and extensive. An Act is not sufficient to understand a concept unless it is read in conjunction with relevant Rules, Circulars, and Notifications prescribed in relation to that. Sometimes it is also essential to know the jurisprudence to conclude a complex problem. The process of researching and understanding takes a considerable amount of time and effort.

Taxmann’s Practice gives you access to everything you need to know about a concept or a transaction in simple language from a single window. It gives you updated, comprehensive, authentic, and accurate guidance on every aspect of various laws. A team of professionals has compiled and vetted each document uploaded on the platform. These documents are constantly amended on a real-time basis to ensure that the information you rely on is accurate and tenable before the authorities. It will save your considerable time and effort in legal research and understanding the concepts.

**How is it different from Taxmann’s Research?**

Taxmann launched a research platform for tax professionals working in litigations, advisory, or assessment. This platform has a database of case laws, statutes, articles, commentaries, and much more. In the last 20+ years, Taxmann’s Research has become the first choice for revenue officers and professionals to access authentic statutory material, case laws, and other research material. It is meant for those who are interested in research, litigation, assessment, advisory work, etc.

In contrast, Practice is for the professionals to understand the implications of law, to get the readymade material for day-to-day work and to do the compliances.

**What do I get in Taxmann’s Practice?**

On every concept, Practice gives you access to:
- Read to understand the concept;
- FAQs on that concept;
- Tutorials explaining the Compliances Required;
- Formats of Standard Replies;
- Deeds, or Applications;
- Summary of Landmark Rulings;
- Circulars & Notifications; and
- Recent Updates

All these documents are amended frequently on a real-time basis so that the information you are relying upon remains valid and tenable before the authorities.
SALES & MARKETING

NORTH

New Delhi
Tel : +91-11-45562222
Email : sales@taxmann.com

Gurugram
Mobile : +91-9711397878, 9911743555
Email : sales.gurugram@taxmann.com

Noida
Mobile : +91-9350032664
Email : sales.noida@taxmann.com

Faridabad
Mobile : +91-9711201502
Email : sales.faridabad@taxmann.com

Ghaziabad
Mobile : +91-9350032664
Email : sales.ghaziabad@taxmann.com

Rajasthan
Mobile : +91-9711397878
Email : sales.rajasthan@taxmann.com

Punjab
Mobile : +91-9310425551
Email : sales.punjab@taxmann.com

Haryana
Tel : +91-9910528001
Email : sales.haryana@taxmann.com

Himachal Pradesh
Mobile : +91-9310425551
Email : sales.hp@taxmann.com

Uttarakhand
Mobile : +91-9350032664
Email : sales.dehradun@taxmann.com

SOUTH

Karnataka
Bengaluru
Mobile : +91-9886950066, 08939099948
Email : sales.bengaluru@taxmann.com

NORTH EAST

Andhra Pradesh/Telangana
Hyderabad
Mobile : +91-9391041461 / 09322293945
Email : sales.hydderabad@taxmann.com

Tamil Nadu/Puducherry
Chennai
Mobile : +91-8939009948, 9324444746
Email : sales.chennai@taxmann.com

Kerala
Cochin
Mobile : +91-9324444746, 9322247686
Email : sales.cochin@taxmann.com

EAST

West Bengal
Kolkata
Mobile : +91-9903080207
Email : sales.kolkata@taxmann.com

Bihar/Jharkhand
Bihar/Jharkhand
Mobile : +91-9304814022
Email : sales.ranchi@taxmann.com

Patna
Mobile : +91-8800117654
Email : sales.patna@taxmann.com

Odisha
Bhubaneswar
Mobile : +91-9337071353, 9810972655
Email : sales.bhubaneswar@taxmann.com

NORTH EAST

Guwahati
Mobile : +91-9304814022
Email : sales.guwahati@taxmann.com

WEST

Maharashtra
Mumbai
Tel : +91-902-25934806/07/09,
25946871
Mobile : +91-9801966869, 9322247686
Email : sales.mumbai@taxmann.com

Pune
Mobile : 9822411811 / 9834774266 / 9322393945
Email : sales.pune@taxmann.com

Nagpur
Mobile : +91-9372452573
Email : sales.nagpur@taxmann.com

Goa
Mobile : +91-7045435852, 9322247686
Email : sales.panaji@taxmann.com

Gujarat
Ahmedabad
Tel : +91-979-2658960/02/03,
Mobile : +91-9905984900, 9714105770,
714105771
Email : sales.ahmedabad@taxmann.com

UTTAR PRADESH

Lucknow
Mobile : +91-9792433987
Email : sales.lucknow@taxmann.com

Madhya Pradesh
Bhopal
Mobile : +91-8800117282
Email : sales.bhopal@taxmann.com

Chhattisgarh
Raipur
Mobile : +91-8800117282
Email : sales.raipur@taxmann.com

Printed and Published by Ansh Bhargava on behalf of Taxmann Allied Services Pvt. Ltd. and Printed at Panku Prints (India) Pvt. Ltd., 44 km. Mile Stone,
National Highway, Rohtak Road, Village Rohad, Distt. Jhajjar (Haryana) and Published at 59/32, Near Rohtak Road, New Delhi-110 005.
EDITOR : RAKESH BHARGAVA, Annual Subscription : ₹ 60 for Twelve Parts for the year 2021. Single copy is ₹ 5 only.

Total No. of Pages 20