

भारत का राजपत्र The Gazette of India

असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्रकाशित से प्रकाशित
PUBLISHED BY AUTHORITY

नई दिल्ली, बुधवार, अप्रैल 2, 2013/चैत्र 12, 1935 (सक)
NEW DELHI, TUESDAY, APRIL 2, 2013/CHAITRA 12, 1935 (SAKA)

इस भाग में पिन पुस्त संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 2nd April, 2013/Chaitra
The following Act of Parliament received the assent of the President on the 2nd April, 2013, and is hereby published for general information.

THE CRIMINAL LAW (AMENDMENT) ACT,
No. 17 of 2013

2023 FINANCE ACT DIRECT-TAX PUBLICATIONS

भारत का राजपत्र
The Gazette of India

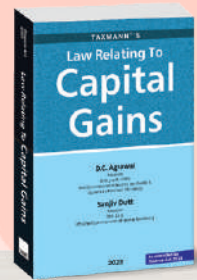
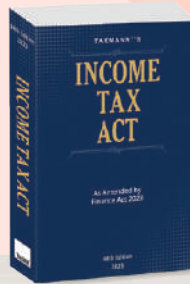
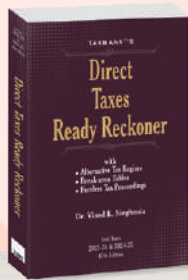
- » Income Tax
- » International Taxation
- » Transfer Pricing

INCOME TAX

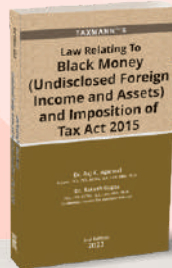
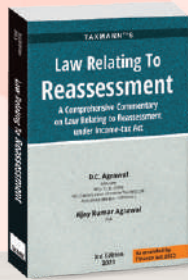


INCOME TAX PUBLICATIONS

Best Seller of the Month



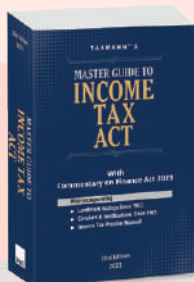
New Releases of the Month



Trending for the Month

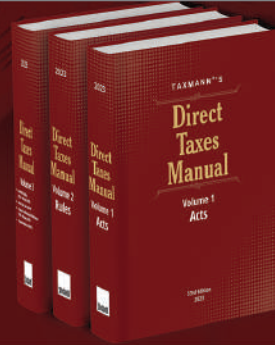


Books of the Month

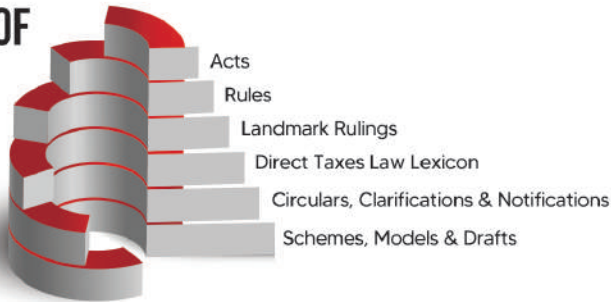


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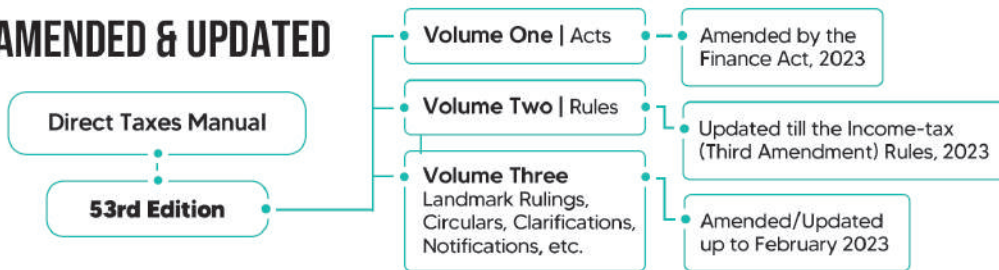
Direct Taxes Manual



THE CORE OF THE BOOK



AMENDED & UPDATED



COVERAGE

VOLUME ONE

- Income-tax Act, 1961 as amended by the Finance Act, 2023
- 5+ Allied Acts

VOLUME TWO

- Income-tax Rules 1962 as amended up to date
- 10+ Allied Rules
- 20+ Allied Schemes
- 3+ Others
- Return Forms for A.Y. 2023-24

VOLUME THREE

- 15+ Schemes
- Words & Phrases
- Circulars, Clarifications & Notifications from 1961 – February 2023
- Gist of Landmark Rulings from 1922 – February 2023
- 25+ Models & Drafts

FEATURES

Acts

- Annotations under each section
- Legislative History of Amendments since 1961
- Comprehensive Table of Contents
- Quick Navigation
- Relevant section numbers are printed in folios for quick navigation

Rules

- Action Points for Forms
- Return Forms for A.Y. 2023-24
- Quick Identification for Redundant & e-Forms

Landmark Rulings, Circulars, Notifications, etc.

- 15+ Schemes
- Words & Phrases
- Circulars, Clarifications & Notifications from 1961 – February 2023
- Case Laws from 1922 – February 2023
- 25+ Models & Drafts helpful in your day-to-day practice

Author : Taxmann
ISBN : 9789356226968
Edition : 53rd Edition

Pages : 6248
Binding : Hardbound
Price : ₹ 7600



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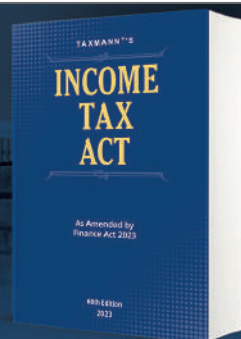
INCOME TAX ACT



AMENDED & UPDATED

✓ **68th Edition | 2023**

✓ As Amended by the **Finance Act 2023**



RECENT CHANGES IN INCOME-TAX ACT

5+ New Sections

New Sections

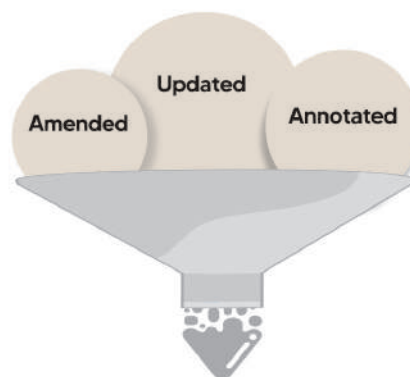
- Section 50AA – Special provision for computation of capital gains in case of Market Linked Debenture and specified mutual funds
- Section 80CCH – Deduction in respect of contribution to Agnipath Scheme
- Section 115BAE – Tax on income of certain new manufacturing co-operative societies
- Section 115BBJ – Tax on winnings from online games
- Section 194BA – TDS on winnings from online games

115+ Changes in Existing Sections

Changes in Existing Sections

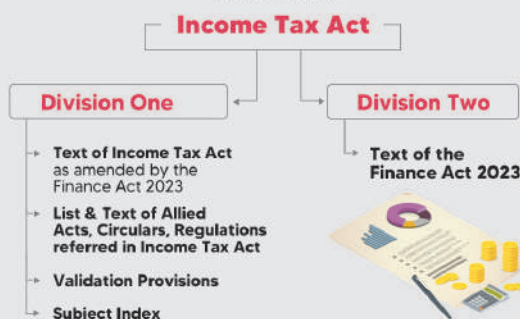
- Taxation of life insurance policies
- New avatar of the alternative tax regime of Section 115BAC
- Rebate under Section 87A allowed to the individuals opting for the alternative tax regime
- Increase in the rate of TCS on remittance under LRS
- Changes in the provisions relating to the taxation of charitable trusts and institutions
- Deduction for the sum payable to micro and small enterprises to be allowed on a payment basis
- Threshold for presumptive tax scheme under Section 44AD and Section 44ADA has been increased

THE CORE OF THE BOOK



Text of the Income-tax Act as amended by the Finance Act 2023

COVERAGE



ANNOTATIONS

Relevant Rules & Forms



Relevant Circulars & Notifications



Date of Enforcement of Provisions



Allied Laws



FEATURES



Legislative History since 1961



Comprehensive Table of Contents



Relevant section numbers in folios for **quick navigation**



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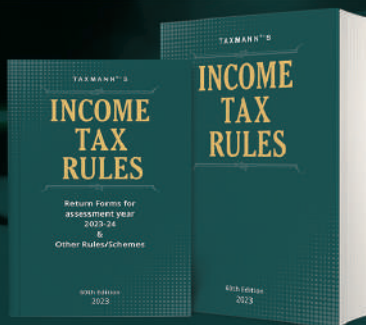
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INCOME TAX RULES



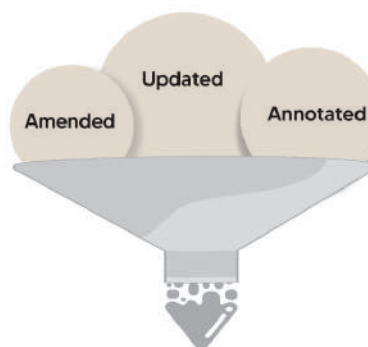
AMENDED & UPDATED

- ✓ **60th Edition | 2023**
- ✓ Incorporating all Available Amendments Notified upto **Income Tax (Third Amendment) Rules, 2023**

RECENT CHANGES IN INCOME-TAX RULES

15+ New Rules	10+ New Forms
– 25+ Changes in Existing Rules	
– 20+ Changes in Existing forms	

THE CORE OF THE BOOK



Text of the **Income-tax Rules** and **35+ Allied Rules, Schemes, etc.**

COVERAGE

10+ Rules

- Income-tax Rules
- Income-tax (Appellate Tribunal) Rules
- Commodities Transaction Tax Rules
- Securities Transaction Tax Rules
- Equalisation Levy Rules
- Prohibition of Benami Property Transactions Rules
- Income-tax (Dispute Resolution Panel) Rules
- Authority for Advance Rulings (Procedure) Rules
- Relaxation of Validation (Section 119 of the Finance Act 2012) Rules
- Income-tax (Certificate Proceedings) Rules
- Income-tax Settlement Commission (Procedure) Rules

Others

- Income-tax Return Forms
- Income Computation and Disclosure Standards
- Reduction of Waiver of Interest under Section 234A/234B/234C
- Delay in Filing Refund Claim

20+ Schemes

- Faceless Assessment, Appeal and Penalty Scheme
- Centralized Verification Scheme
- Centralized Processing of Returns Scheme
- e-Settlement Scheme
- e-Verification Scheme
- e-Advance Rulings Scheme
- Capital Gains Accounts Scheme
- Reverse Mortgage Scheme
- Faceless Jurisdiction of Income-tax Authorities Scheme
- e-Assessment of Income Escaping Assessment Scheme
- Faceless Inquiry or Valuation Scheme
- e-Disputes Resolution Scheme
- Centralised Processing of Equalisation Levy Statement Scheme
- Tax Return Preparer Scheme
- Bank Term Deposit Scheme
- Sukanya Samridhi Account Scheme
- Senior Citizen's Savings Scheme
- Kisan Vikas Patra Scheme
- Public Provident Fund Scheme
- National Savings Certificates (VIII Issue) Scheme

FEATURES

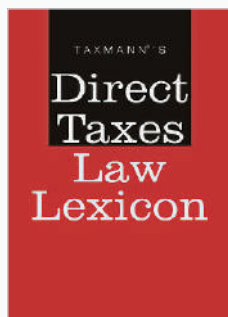
 Action Points for Forms that explains the relevant Provisions & Process of Filing	 Quick Identification of Redundant Forms
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Edition : 60th Edition

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Binding : Paperback
Price : ₹ 2350



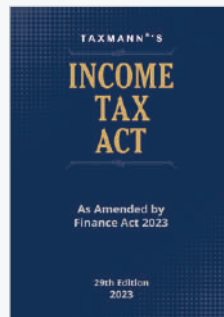
Direct Taxes Law Lexicon



Author : Taxmann
ISBN : 9789350716649
Edition : 2015 Edition
Pages : 1012
Binding : Hardbound
Price : Rs. 1475



Income Tax Act | Pocket Edition



Author : Taxmann
ISBN : 9789356226982
Edition : 29th Edition
Pages : 1204
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This book covers the amended, updated & annotated text of the Income-tax Act, 1961 & relevant text of the Finance Act, 2023, in a Pocket/Handy format. This book is amended by the Finance Act 2023.



The Budget [Income-tax | GST | Customs] | 2023-24

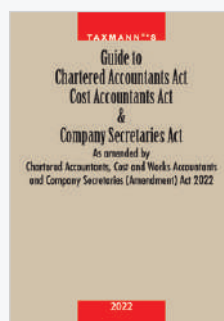


Author : Taxmann
ISBN : 9789356226692
Edition : 2023 Edition
Pages : 416
Binding : Paperback
Price : Rs. 695

Taxmann's Budget | 2023-24 is an imprint edition of the Union Budget covering Income-tax, GST and Customs, as presented by the Finance Minister in Parliament. It covers everything you need to decipher the changes proposed by the Finance Bill, 2023. It consists of Budget Highlights, Budget Speech, Finance Bill 2023, Notes on Clauses, Memorandum explaining the provisions of the Finance Bill 2023, Budget Notifications and DO Letter.



Guide to Chartered Accountants Act Cost Accountants Act & Company Secretaries Act



Author : Taxmann
ISBN : 9789356221680
Edition : 2022 Edition
Pages : 290
Binding : Paperback
Price : Rs. 595

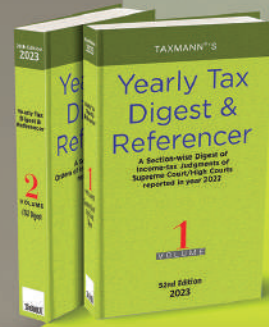
This is a comprehensive book providing the amended, updated & annotated text of the Chartered Accountants Act, 1949, Cost and Works Accountants Act, 1959, and Company Secretaries Act, 1980 as amended by the Chartered Accountants, Cost and Works Accountants and Company Secretaries (Amendment) Act 2022. It also includes a section-wise glance at amendments and a 50+ page short commentary.



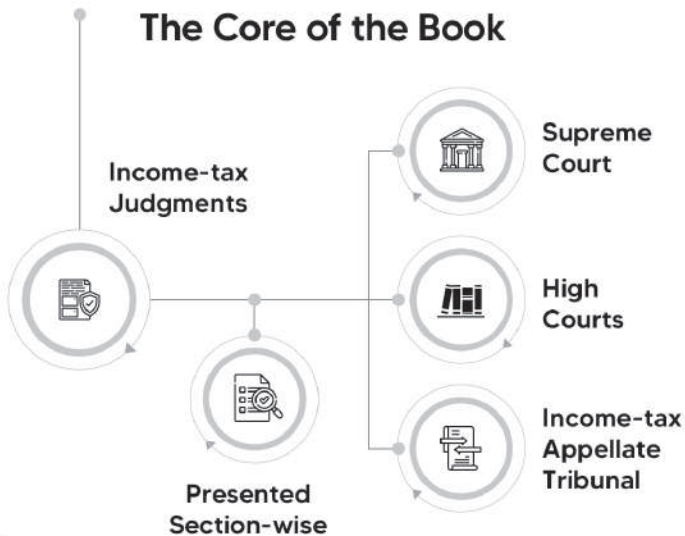
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YEARLY TAX DIGEST & REFERENCER

52nd Edition 2023



The Core of the Book



Incorporating



Case Laws



Circulars & Notifications



Words & Phrases

Features



Judicial Analysis

- Affirmed Cases
- Reversed/Overruled Cases
- Approved/Disapproved Cases
- SLPs



Subject Index

For Ease in Navigation



Case Digests

- Drafted by Professionals
- Providing Quick Glimpse of the Ratio

Author : Taxmann
ISBN : 9789356224797
Edition : Vol I : 52nd Edition; Vol II : 28th Edition

Pages : 2140
Binding : Hardbound
Price : ₹ 3295



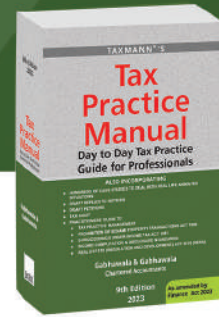
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TAX PRACTICE MANUAL

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9TH
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Finance Act 2023



THE CORE OF THE BOOK



DIVIDED INTO TWO PARTS



FEATURES

Law Relating to Tax Procedures

- ✓ Lucid Explanation
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- ✓ Exhaustive Coverage of Case Laws
- ✓ Fine Prints & Unwritten Lines

Tax Practice

- ✓ Elaborated & Threadbare Analysis

Case Studies

- ✓ 330+ Case Studies
- ✓ Real-life animated situations/problems

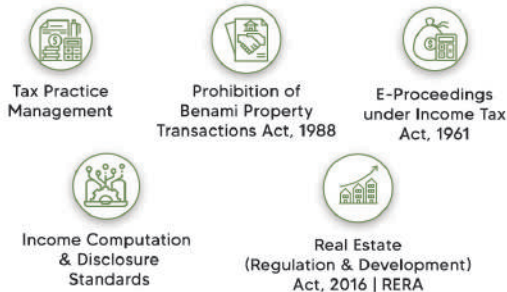
Drafting & Conveyancing

- ✓ Complete Guide to Drafting of Deeds & Documents
- ✓ Affidavits
- Wills
- Special Business Arrangements
- Family Arrangements
- Power of Attorney
- Lease, Rent & Leave and Licenses
- Indemnity and Guarantee
- Charitable Trust Deeds, etc.

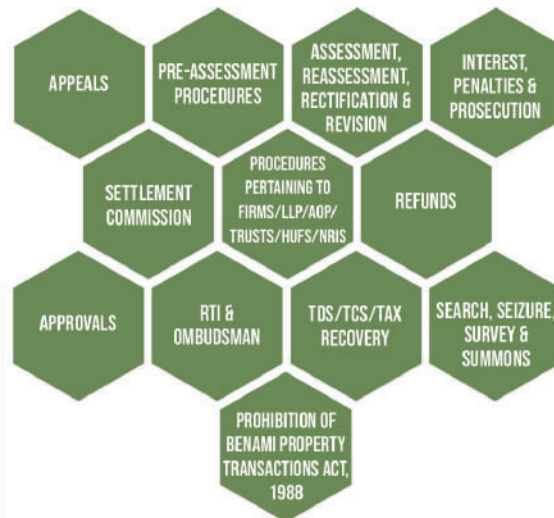
Draft Replies

- ✓ Notices sent by the Department
- ✓ Petitions to the Department

PRACTITIONERS' GUIDE



COVERAGE



HELPFUL FOR ASSISTANCE IN DAY-TO-DAY TAX WORK



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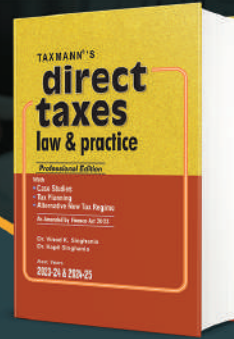
Pages : 1974
Binding : Hardbound
Price : ₹ 4595



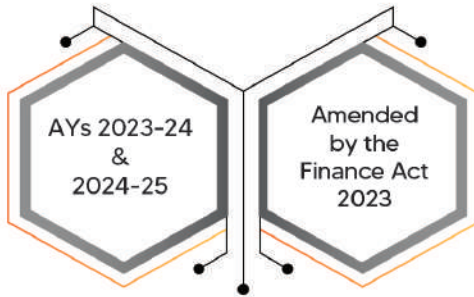
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DIRECT TAXES LAW & PRACTICE

Professional Edition







The 'Go-to-Guide'
for Professional
Practitioners for over



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UNDERSTAND & DEVELOP THE ABILITY TO APPLY THE LAW

-  Acquire a familiarity with the direct tax provisions
-  Awareness of direct tax provisions
-  The nature and scope of direct tax provisions
-  Up-to-date knowledge of how different courts of Law have interpreted a statutory provision on different occasions

UNIQUE FEATURES

Lucid & To-The-Point Explanations

- Arranged in paras & sub-paras with distinct numbers
- Making the practitioners more efficient in their work

Theoretical Discussions Supplemented by Unique 600+ Illustrations

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- Reference to the latest Case Laws

Tax Planning

- Hints are given
- Wherever tax planning can be resorted to

Coverage of Statutory & Judicial Precedents

- In-depth analysis of all provisions of Income-tax Act
- FAQs for complex provisions
- Gist of all Circulars and Notifications & Digest of Landmark Rulings

FEATURES



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Edition : A.Y. 2023-24 & 2024-25

Pages : 2122
Binding : Hardbound
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THE CORE OF THE BOOK



Commentary on the Finance Act, 2023

Covering 10+ Chapters in 300+ Pages



Income Tax Practice Manual

Covering 10+ Topics in 300+ Pages



Digest of all Landmark Rulings

From 1922 – February 2023



Gist of all Circulars, Clarifications & Notifications

From 1961 – February 2023

COVERAGE

Commentary on the Finance Act, 2023

- Tax on Winning from Online Games
- Taxation of Life Insurance Policies
- Taxation of Charitable and Religious Trusts
- Agniveer Scheme
- Business Income
- Capital Gains
- Other Income
- Deductions and Exemptions
- New Tax Schemes
- TDS/TCS
- Assessment and Refunds
- Penalties and Prosecution
- Appeals and Dispute Resolution
- Transfer Pricing

Income Tax Practice Manual

- Deduction of tax at source
- Collection of tax at source
- Return of Income
- Assessment/Reassessment
- Rectification of mistakes
- Payment of tax/interest & refund of taxes
- PAN & Aadhaar
- Statements of Finance Transactions (SFT)
- Advance Tax
- Interest and Fees
- Refunds
- Faceless Proceedings

Gist of all Circulars, Clarifications & Notifications

- From 1961 – February 2023
- Section & Alphabetical key for easy navigation

Digest of all Landmark Rulings

- From 1922 – February 2023
- Section & Alphabetical keys for easy navigation

Author : Taxmann
 ISBN : 9789356226883
 Edition : 33rd Edition

Pages : 1908
 Binding : Paperback
 Price : ₹ 2595

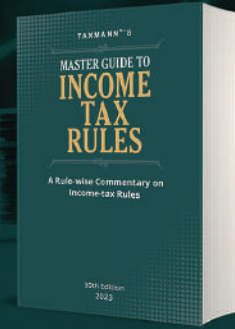


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MASTER GUIDE TO INCOME TAX RULES

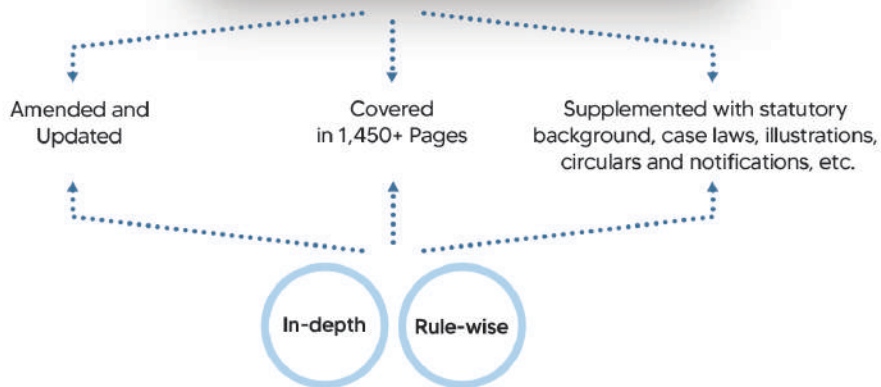
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Commentary on Income-tax Rules, 1962



FEATURES

Detailed Analysis

on every Rule of Income-tax Rules, 1962

Case Laws

are included within the text to aid further interpretation of the law

Gist of All Circulars and Notifications

issued by the Department under each Rule, which are in force

Statutory Background of Sections

that helps you understand the enabling provisions, compliances required and the legislatures' intent behind the law

Illustrations

to quickly understand the complexities of the Rule

Income-tax Compliances

to be done According to each Rule

Author : Taxmann
ISBN : 9789356226906
Edition : 30th Edition

Pages : 1508
Binding : Paperback
Price : ₹ 2350

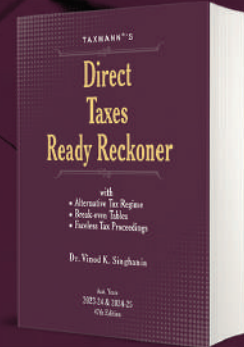


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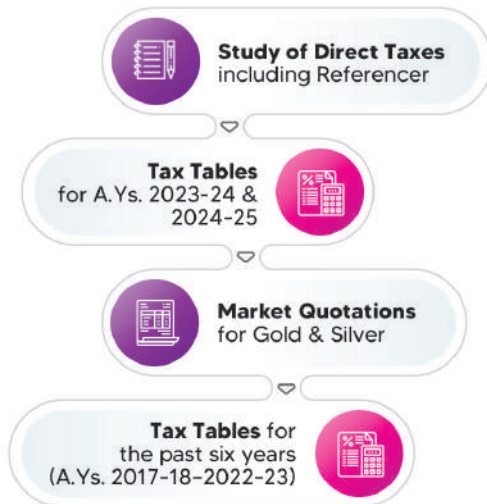
Direct Taxes Ready Reckoner

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- ✓ **A.Ys. 2023-24 & 2024-25**



COVERAGE



FOCUSED ANALYSIS

without resorting to paraphrasing of sections & legal jargons

- Amendments made by the Finance Act, 2023** duly incorporated in respective chapters
- Comprehensive **Analysis of Amendments with Illustrations**
- Case Studies on Complex Provisions** to understand the implications
- Analysis of all provisions of Income-tax Act** with relevant Rules, Case Laws, etc.

IMPORTANT CASE STUDIES

<p>Section 43B</p> <p>Consequences of making late payment to micro and small enterprises</p>	<p>Section 44AD & Section 44ADA</p> <p>Increase in the threshold limits for presumptive taxation scheme</p>	<p>Section 50AA</p> <p>Special provision for computation of capital gain in the case of a unit of specified mutual fund or market linked debenture</p>	<p>Sections 54 & 54F</p> <p>Limit on the exemption that can be claimed</p>
<p>Section 56(2)(xiii)</p> <p>Tax on sum received under a life insurance policy</p>	<p>Section 87A</p> <p>Rebate under alternative tax regime</p>	<p>Section 115BAC</p> <p>Alternative Tax Regime</p>	

FEATURES

- Analysis on Alternative Tax Regime** along with Break-even Tables
- Faceless Tax Proceedings** provides the summary of all the legal provisions
- Tabular Presentation** of all key provisions of the Income-tax Act
- Computation of Taxes** on various slabs of income
- Ready Referencer** for tax rates, TDS rates, TCS rates, due dates, etc.

Author : Vinod K. Singhania
 ISBN : 9789356226821
 Edition : 47th Edition | A.Y. 2023-24 & 2024-25

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 Binding : Paperback
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Taxation of Capital Gains



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THE CORE OF THE BOOK



Various Concepts/Issues on Capital Gains

Following Proper Procedure in Reporting the Correct Income

FEATURES

- Exhaustive Analysis with in the Four Corners of the Law
- Covering Taxability in case of Dissolution or Reconstitution of Firm
- Discussion on Various Provisions of RFCTLARR Act 2013
- Pros & Cons of Exemption Claims made u/ss 54, 54B and 54F
- Transfer of Capital Assets w.r.t. NRIs
- Taxability of Interest received on Compensation on Acquisition of Agricultural Land

OTHER FEATURES

- Exhaustive Coverage
- Cross Referenced Contents
- Specific Focus on Tax Planning
- Examples/Illustrations
- Case Laws

Author : S. Krishnan
ISBN : 9789356227118
Edition : 12th Edition

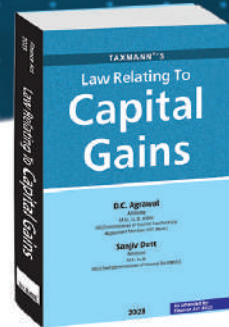
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LAW RELATING TO CAPITAL GAINS

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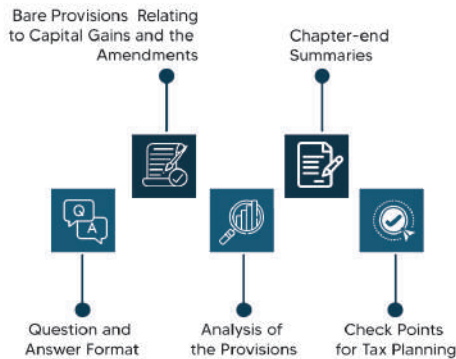
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COVERAGE



STRUCTURE OF THE BOOK



FEATURES

Lucid Explanation

- ✓ of various provisions of the Income-tax Act relating to Capital Gains

Analysis New Topics

- ✓ Capital Gains and Business Trusts
- ✓ Capital Gains in International Financial Services Centre (IFSC)
- ✓ Capital Gains under International Taxation
- ✓ Other Provisions Relating to Capital Gains

3000+ Case Law based Analysis with 'Relevant' Factual Matrix

- ✓ that has been considered in the judgement that is being referred

HELPFUL OF THE FOLLOWING



Author : D.C. Agrawal, Sanjiv Dutt
ISBN : 9789357780230
Edition : 2023

Pages : 1350
Binding : Paperback
Price : ₹ 2595

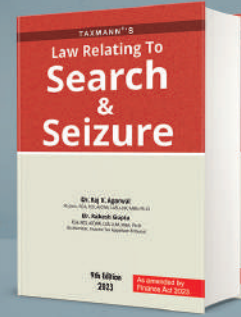


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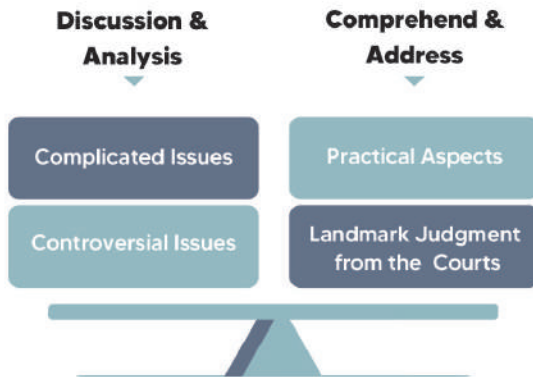
Law Relating to **SEARCH & SEIZURE**

Amended & Updated

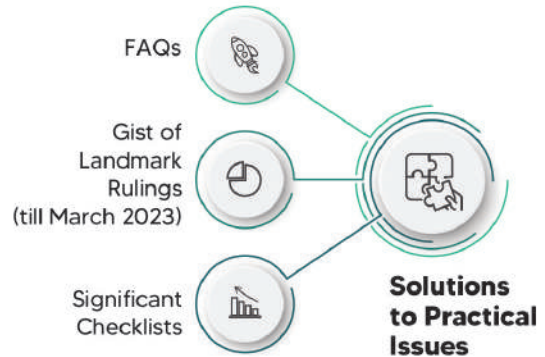
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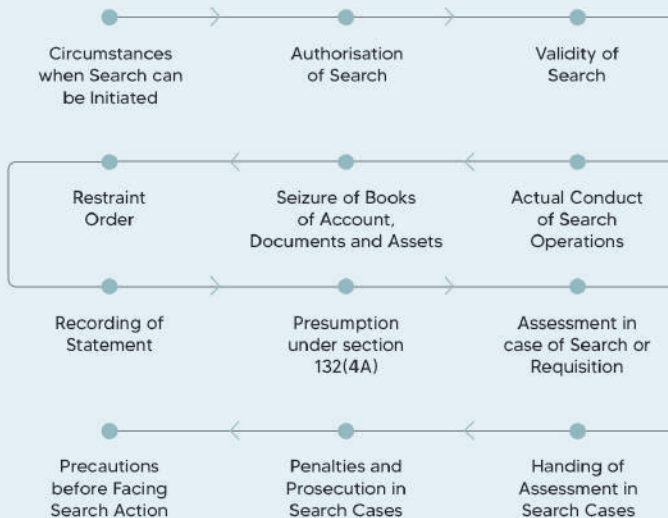
Covering all aspects of Search & Seizure



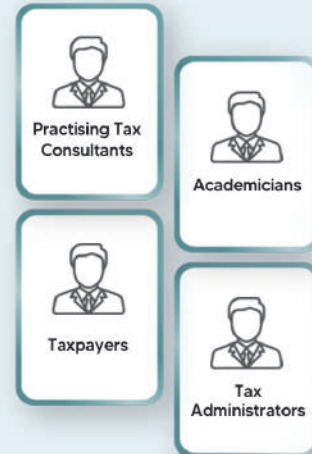
Solution-based Approach



Coverage



Helpful for the following:



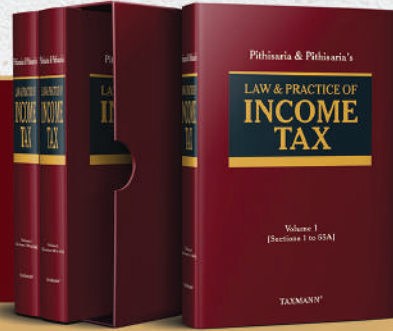
Author : Raj K. Agarwal, Rakesh Gupta
ISBN : 9789356227187
Edition : 9th Edition

Pages : 1172
Binding : Hardbound
Price : ₹ 2995



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Tax & Corporate Laws of INDIA

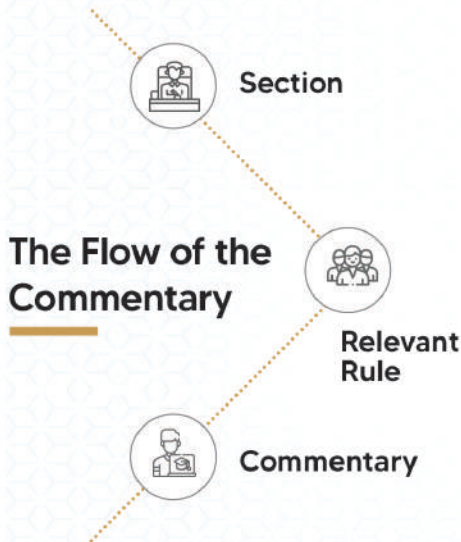
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- Detailed alphabetic subject index and list of cases

Comprehensive

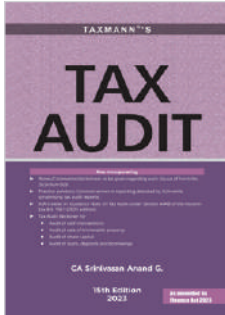
- The Authors have explained each provision's critical aspect and principles
- International literature on various aspects, including UN Model Tax Convention 2021, OECD TP Guidelines, etc.

Author : M.K. Pithisaria, Abhishek Pithisaria
ISBN : 9789356223349
Edition : 2022

Pages : 5680
Binding : Hardbound
Price : ₹ 9995



Tax Audit

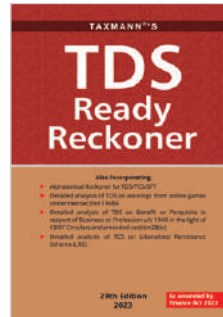


Author : Srinivasan Anand G
 ISBN : 9789356227231
 Edition : 15th Edition
 Pages : 1108
 Binding : Paperback
 Price : Rs. 2295

This book provides a clause-wise detailed commentary on provisions relating to Tax Audit and clauses of Form 3CA, 3CB and 3CD, along with Guidance Notes issued by ICAI & Tax Audit Reckoner.



TDS Ready Reckoner

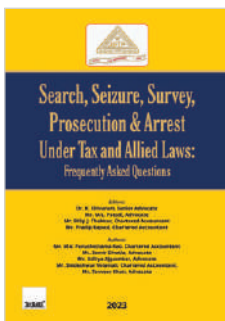


Author : Taxmann's
 ISBN : 9789356227484
 Edition : 29th Edition
 Pages : 1112
 Binding : Paperback
 Price : Rs. 2195

This book provides a detailed analysis of TDS & TCS provisions and guidance on controversial topics with supporting case laws. All provisions of TDS and TCS are covered in independent chapters with prominent headings for pinpointed discussions on all aspects of the law and its compliance. It covers alphabetical TDS/TCS/SFT Reckoner along with TDS Charts.



Search, Seizure, Survey, Prosecution & Arrest under Tax and Allied Laws | Frequently Asked Questions



Authors : M.V. Purushottama Rao, Samir N. Divatia, Siddeshwar Yelamali, Tanveer Khan, Aditya Ajgaonkar, AIFTP
 ISBN : 9789356225541
 Edition : 2023 Edition
 Pages : 1016
 Binding : Paperback
 Price : Rs. 2195

This book contains 790+ frequently asked questions on the various subjects under Tax and Allied Laws. It is authored by various prominent professionals that have shared their views on diverse subjects. They have attempted to discuss various provisions, case laws, remedial measures and practical issues.



Trusts & NGOs Ready Reckoner

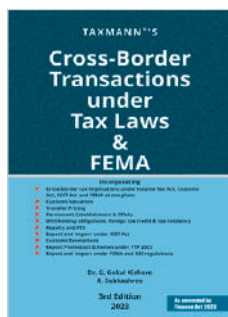


Author : Taxmann's
 ISBN : 9789356227163
 Edition : 4th Edition
 Pages : 1082
 Binding : Paperback
 Price : Rs. 2095

This book explains the tax implications during the life cycle of a charitable trust. It also features extensive discussions of the provisions of the Income-tax Act and provides tutorials and guides on the filing for various Forms under the Act. This book is amended by the Finance Act 2023.



Cross-Border Transactions under Tax Laws & FEMA

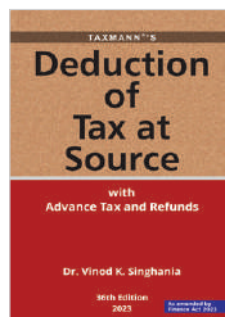


Authors : R. Subhashree,
G. Gokul Kishore
ISBN : 9789357780148
Edition : 3rd Edition
Pages : 842
Binding : Paperback
Price : Rs. 2095

This book provides an easy-to-understand commentary on cross-border transactions with respect to Income Tax, GST, Customs, FEMA, etc. It also provides practical guidance based on judicial interpretation of the law and rules.



Deduction of Tax at Source with Advance Tax and Refunds

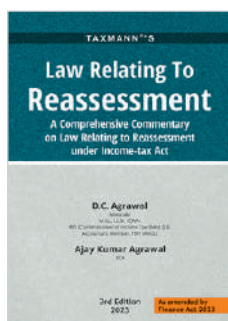


Author : Vinod K. Singhania
ISBN : 9789356227149
Edition : 36th Edition
Pages : 834
Binding : Paperback
Price : Rs. 1995

This book provides legal analysis of the provisions relating to TDS, TCS, Advance Tax and Refunds under the Income-tax Act. It also includes guidance on all practical problems supported by illustrations, case laws, etc. This book is amended by the Finance Act 2023.



Law Relating to Reassessment

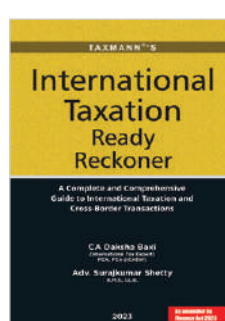


Authors : D.C. Agrawal,
Ajay Kumar Agrawal
ISBN : 9789357780032
Edition : 3rd Edition
Binding : Paperback
Price : Rs. 1995

The book is a treatise on 'Reassessment under Income tax Act' containing each aspect of the law. The newly substituted provisions as per Finance Act 2022 have been incorporated appropriately. This book is not only characterised by its lucid explanations but also includes 2,500+ case laws and 170+ FAQs for the removal of doubts and to explain the issues further.



International Taxation Ready Reckoner



Authors : Daksha Baxi,
Surajkumar Shetty
ISBN : 9789357782401
Edition : 2023 Edition
Pages : 598
Binding : Paperback
Price : Rs. 1795

India's first 'ready reckoner' on international taxation and cross-border transactions, this book provides a comprehensive guide to topics including taxation schemes, residence, Double Taxation Avoidance Agreements (DTAA), and conflict resolution between DTAA and the Income-tax Act. It serves as an essential handbook for those dealing with cross-border transactions, payments to non-residents, and digital transactions.



Taxation of Start-ups & Investors

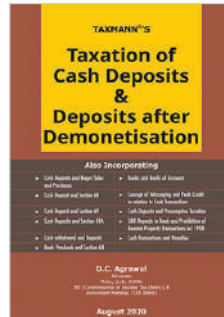


Author : Taxmann
 ISBN : 9789356227453
 Edition : 6th Edition
 Pages : 710
 Binding : Paperback
 Price : Rs. 1795

This book provides focused analysis, starting from recognising start-ups to their taxation. It includes DPIIT Guidelines, IMB Decisions, relevant legal provisions, Case Laws, etc. It also provides a start-up ready reckoner. This book is amended by the Finance Act 2023.



Taxation of Cash Deposits & Deposits after Demonetisation

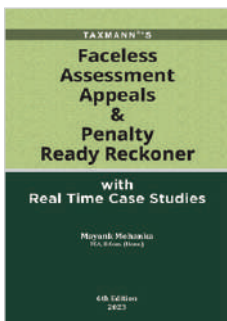


Author : D.C. Agrawal
 ISBN : 9789390128464
 Edition : 2020 Edition
 Pages : 592
 Binding : Hardbound
 Price : Rs. 1795

Ready referencer to understand the tax implication of cash deposited during demonetization or in routine course, and the guidance on how to give response to the notices of Department. It also provides a complete understanding of the provisions relating to unexplained Income and Prohibition of Benami Property Transaction Act, 1988.



Faceless Assessment Appeals & Penalty Ready Reckoner with Real-Time Case Studies

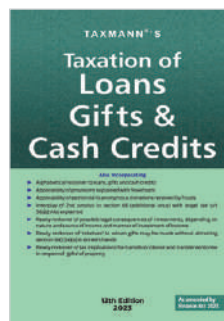


Author : Mayank Mohanka
 ISBN : 9789357780056
 Edition : 6th Edition
 Pages : 686
 Binding : Paperback
 Price : Rs. 1595

This Book is a Ready Referencer & Practical Guide to Faceless Assessments, Faceless Appeal & Faceless Penalty Proceedings, demonstrating their actual conduct in a Step-by-Step-Manner through Real-time e-Proceedings windows. This Book characterises a natural blend of law and practice concerning the New Faceless Taxation Regime.



Taxation of Loans Gifts & Cash Credits

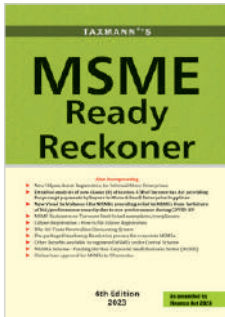


Author : Taxmann
 ISBN : 9789356227392
 Edition : 12th Edition
 Pages : 756
 Binding : Paperback
 Price : Rs. 1595

This book comprehensively analyses the provisions relating to undisclosed income, gifts of money & movable/immovable property, along with relevant case laws. The relevant provisions of the Black Money Act and the Benami Property Transactions Act are also discussed.



MSME Ready Reckoner

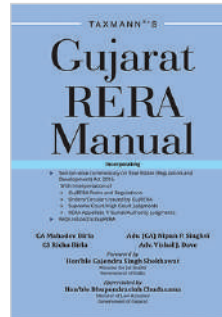


Author : Taxmann
 ISBN : 9789357782647
 Edition : 4th Edition
 Pages : 570
 Binding : Paperback
 Price : Rs. 1595

The MSME Ready Reckoner is a comprehensive reference book for understanding Indian MSME laws, offering insights into MSMEs' classifications, benefits, legal structures, and investment processes. This 4th edition, updated by the Finance Act 2023, covers new definitions, investment and turnover computation, Udyam registration, promotional schemes, and detailed guides for micro, small, and medium enterprises.



Gujarat RERA Manual

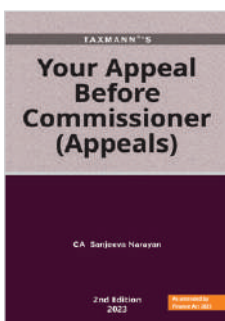


Authors : Nipun P. Singhvi,
 Mahadev Birla,
 Richa Birla,
 Vishal J. Dave
 ISBN : 9789391596149
 Edition : 1st Edition
 Pages : 662
 Binding : Paperback
 Price : Rs. 1495

Covering practical & knowledge aspects of RERA in a section-wise commentary format, for easy compliance, along with Rules, Regulations, Orders, Circulars, Case Laws, FAQs, etc. It also covers the rights & duties of customers in the real estate sector.



Your Appeal Before Commissioner (Appeals)

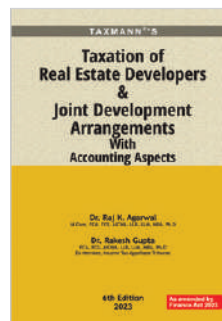


Author : Sanjeeva Narayan
 ISBN : 9789357780063
 Edition : 2nd Edition
 Pages : 588
 Binding : Paperback
 Price : Rs. 1450

This book provides a comprehensive and annotated guide to the appellate process before the Commissioner (Appeals) in a thoroughly researched & logically sequenced format. It includes discussions on the relevant legal provisions duly supplemented by the judicial view on the various topics/issues.



Taxation of Real Estate Developers & Joint Development Arrangements with Accounting Aspects

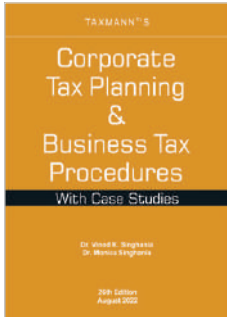


Authors : Raj K. Agarwal,
 Rakesh Gupta
 ISBN : 9789356227415
 Edition : 6th Edition
 Pages : 576
 Binding : Paperback
 Price : Rs. 1295

This book is a complete guide to all matters pertaining to the taxation of real estate developers & joint development arrangements from an income tax & accounting perspective. It addresses the tax issues relating to the land owner, developer, and other stakeholders such as flat owners or buyers of real estate. This book is amended by the Finance Act 2023.



Corporate Tax Planning & Business Tax Procedures with Case Studies

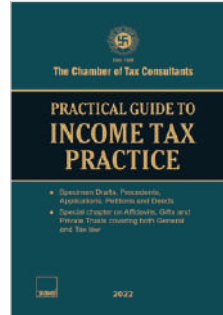


Authors : Monica Singhania,
Vinod K. Singhania
ISBN : 9789356223745
Edition : 26th Edition
Pages : 506
Binding : Paperback
Price : Rs. 1195

Taxmann's flagship Corporate Tax Planning & Business Tax Procedures publication has been the 'go-to guide' for the past 25 years. The strength of this book lies in the exclusive emphasis on legitimate tax planning, which should go a long way in facilitating a viable tax-saving strategy.



Practical Guide to Income Tax Practice

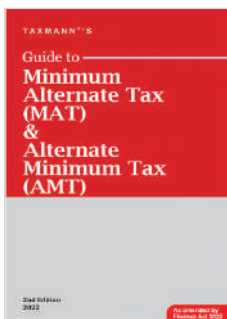


Author : The Chamber of
Tax Consultants
ISBN : 9789356222809
Edition : 3rd Edition
Pages : 532
Binding : Paperback
Price : Rs. 1195

This is a unique publication that deals with the law and specimens of petitions commonly used by tax practitioners in their day-to-day practice. This book attempts to blend the theory and practical aspects of drafting documents. A unique feature of this book is the do's & don'ts while preparing petitions.



Guide to Minimum Alternate Tax (MAT) & Alternate Minimum Tax (AMT)

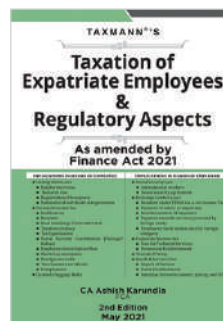


Author : Taxmann
ISBN : 9789356221062
Edition : 2nd Edition
Pages : 464
Binding : Paperback
Price : Rs. 995

This book provides a comprehensive analysis of Minimum Alternate Tax (MAT) & Alternate Minimum Tax (AMT). The analysis is done in light of the Income-tax Act 1961, Income-tax Rules 1962, and Relevant Case Laws. This book is amended by the Finance Act 2022.



Taxation of Expatriate Employees & Regulatory Aspects

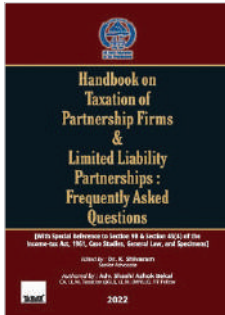


Author : Ashish Karundia
ISBN : 9789390831418
Edition : 2nd Edition
Pages : 252
Binding : Paperback
Price : Rs. 995

Comprehensive commentary to understand & comply with Tax & Regulatory aspects (along-with Case Studies) on Cross-Border Movement of Employees (Secondment Arrangements), and to arrive at the optimum employment structure holistically.



Handbook on Taxation of Partnership Firms & Limited Liability Partnerships: Frequently Asked Questions

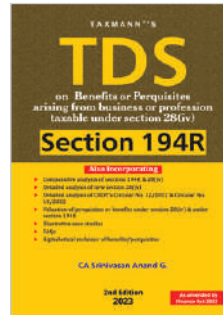


Author : Shashi Ashok Bekal
 ISBN : 9789392211225
 Edition : 2022 Edition
 Pages : 370
 Binding : Paperback
 Price : Rs. 945

This unique/one-of-a-kind book covers 360 frequently asked questions (FAQs) on the contentious subject of Taxation of Partnership Firms & Limited Liability Partnerships. It is the only publication in the country that exhaustively deals with the new provisions of Section 9B and Section 45(4) of the Income-tax Act, 1961 & General Law.



TDS on Benefits or Perquisites under Section 194R

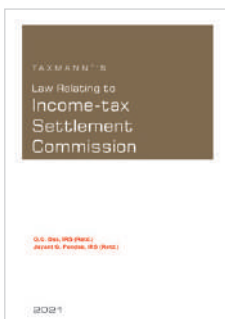


Author : Srinivasan Anand G
 ISBN : 9789356227255
 Edition : 2nd Edition
 Pages : 306
 Binding : Paperback
 Price : Rs. 795

This book provides a comprehensive analysis on the deduction of TDS under section 194-R on Benefits or Perquisites arising from business or profession and on the taxability of such benefits or perquisites under section 28(iv) of the Income-tax Act.



Law Relating to Income-tax Settlement Commission

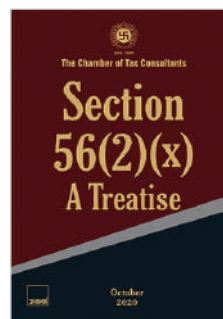


Authors : G.C. Das,
 Jayant G. Pendse
 ISBN : 9788194924630
 Edition : 2021 Edition
 Pages : 256
 Binding : Paperback
 Price : Rs. 675

A Veritable and Comprehensive Analysis of Various Provisions Relating to Settlement of Cases as Enshrined in Chapter XIX-A of Income-tax Act 1961.



Section 56(2)(x) A Treatise

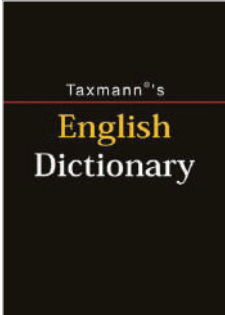


Author : The Chamber of Tax Consultants
 ISBN : 9789390128662
 Edition : 2020 Edition
 Pages : 320
 Binding : Paperback
 Price : Rs. 650

This book provides a complete guide on the provisions of Section 56(2)(x). Deemed income arises under this provision when any person receives gifts or acquires an immovable property or specified moveable assets without consideration or for inadequate consideration. This book is a compilation of chapters written by three different authors, each one of whom has a different mind-set and a different professional background and experience.



English Dictionary



Author : Taxmann
 ISBN : 9789386189646
 Edition : 2017 Edition
 Pages : 1192
 Binding : Hardbound
 Price : Rs. 625

This English dictionary has been especially prepared for students and teachers of English. It will also be useful to general readers and users of the language. The different nuances of the words have been easily explained through examples.



Budget Guide 2023-24



Author : Taxmann
 ISBN : 9789356226678
 Edition : 2023 Edition
 Pages : 192
 Binding : Paperback
 Price : Rs. 595

This book is a comprehensive commentary on proposed provisions of Finance Bill 2023, authored by Taxmann's Editorial Board. It covers provisions relating to Direct Tax Laws, Indirect Tax Laws and Corporate & Allied Laws. It explains all complex provisions through examples/illustrations, which helps the reader comprehend the new provisions in a simplified manner.



Gold & Taxation

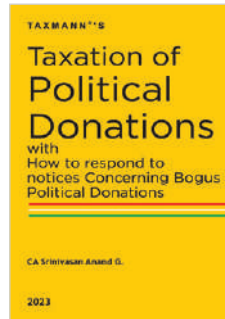


Authors : Meenakshi Subramaniam
 ISBN : 9789357782746
 Edition : 2nd Edition
 Pages : 196
 Binding : Paperback
 Price : Rs. 495

The one-of-a-kind book on Gold & Taxes is the first book in this domain, written in simple & lucid language, with plenty of examples, case studies & tables. This book will be helpful for all tax practitioners, advocates, trade associations, jewellers, investors, and the common man & woman.



Taxation of Political Donations with How to Respond to Notices Concerning Bogus Political Donations

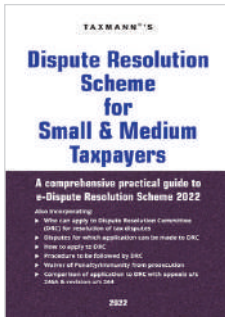


Author : Srinivasan Anand G
 ISBN : 9789357782807
 Edition : 2023 Edition
 Pages : 142
 Binding : Paperback
 Price : Rs. 395

This comprehensive book guides claiming deductions under Sections 80GGB and 80GGB for political donations and discusses relevant provisions of the Income-tax Act, Companies Act, and Representation of People Act. It offers checklists, case studies, and strategies for responding to notices on bogus political donations, divided into three key divisions that cover legal provisions, political party registration, and handling notices.



Dispute Resolution Scheme for Small & Medium Taxpayers



Author : Taxmann
 ISBN : 9789356221772
 Edition : 2022 Edition
 Pages : 160
 Binding : Paperback
 Price : Rs. 395

This is a comprehensive & practical guide to the e-Dispute Resolution Scheme, 2022, which provides a new optional alternate remedy for taxpayers aggrieved by the orders of Assessing Officers. The law stated in the book is amended by the Finance Act 2022.




Taxation of Virtual Digital Assets




Author : Taxmann
 ISBN : 9789356221741
 Edition : 1st Edition
 Pages : 110
 Binding : Paperback
 Price : Rs. 250

This one-of-a-kind book provides a complete analysis (from an Income-tax & GST perspective) of the new scheme of taxation of Virtual Digital Assets (VDAs), which includes cryptocurrencies and non-fungible tokens (NFTs).





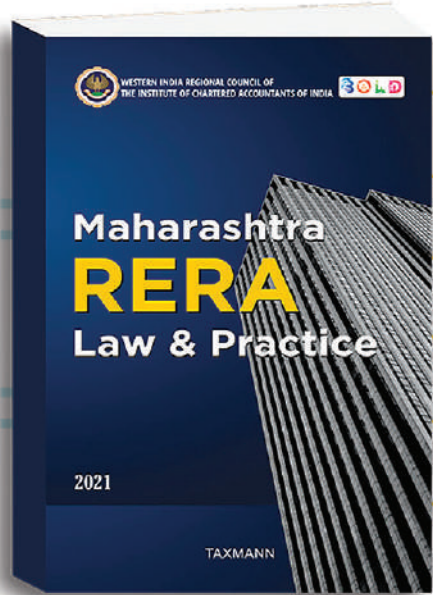
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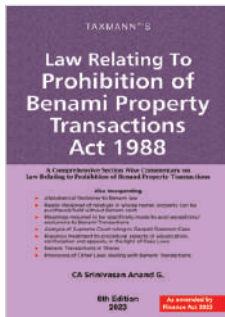
- ▶ Income-tax Act
- ▶ Goods & Services Tax Act
- ▶ Insolvency & Bankruptcy Code
- ▶ Consumer Protection Act
- ▶ Maharashtra Ownership Flats (Regulation of the Promotion of Construction, Sale, Management and Transfer) Act, etc.

Author : Ramesh S. Prabhu, Kaushik Sampat, S.S. Sandhu, Gautam Chatterjee, Sumant Kolhe, B.D. Kapadnis,
 ISBN : 9789391596552
 Edition : 1st Edition

Pages : 1720
 Binding : Paperback
 Price : ₹ 3595



Law Relating to Prohibition of Benami Property Transactions Act 1988

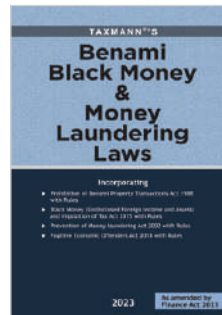


Author : Srinivasan Anand G
 ISBN : 9789356227224
 Edition : 6th Edition
 Pages : 930
 Binding : Paperback
 Price : Rs. 1995

This book provides a comprehensive section-wise commentary on the law relating to Benami Act. It is rendered in an easy-to-read & follows a 'FAQ' format. It also includes the legislative history and effective date of applicability based on given Case Laws. Flow Charts & Tables have been provided in this book for reference. This book will be helpful for practitioners of Civil Law, Criminal Law, Company Law, Income-tax, etc.



Benami Black Money & Money Laundering Laws

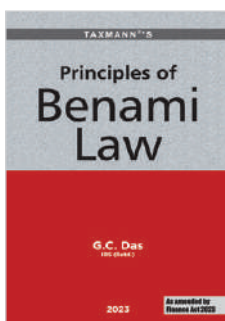


Author : Taxmann
 ISBN : 9789356227545
 Edition : 2023 Edition
 Pages : 566
 Binding : Paperback
 Price : Rs. 1395

This book covers amended, updated & annotated text of the Benami, Black Money and Money Laundering Laws. It also covers various rules/regulations, circulars/notifications, schemes, challans, instructions, etc.



Principles of Benami Law

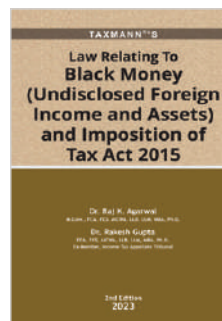


Author : G.C. Das
 ISBN : 9789357782722
 Edition : 2023 Edition
 Pages : 428
 Binding : Paperback
 Price : Rs. 1295

This book offers an in-depth examination of Benami Law, covering its various aspects, relationships with related enactments, the applicability of evidence rules, and the implications of retrospectivity and perspective in the operation of the law.



Law Relating to Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act 2015

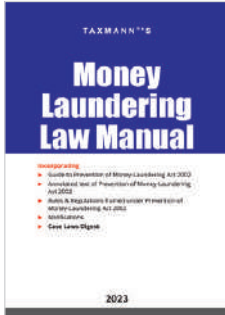


Authors : Raj K. Agarwal,
 Rakesh Gupta
 ISBN : 9789357780278
 Edition : 2nd Edition
 Pages : 316
 Binding : Paperback
 Price : Rs. 995

This book is a complete treatise on the Black Money Act. It features discussions on the applicability, scope, obligations, critical analysis, etc. The discussion has been supplemented by Case Laws relating to the Black Money Act.



Money Laundering Law Manual



Author : Taxmann
 ISBN : 9789356225329
 Edition : 2023 Edition
 Pages : 434
 Binding : Paperback
 Price : Rs. 795

This book provides 'complete coverage' of the law relating to Prevention of Money-laundering Act (PMLA), 2002. It includes 15+ Rules/Regulations, Notifications, Case Laws Digest, etc.



Business Succession Planning

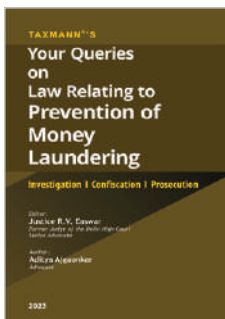


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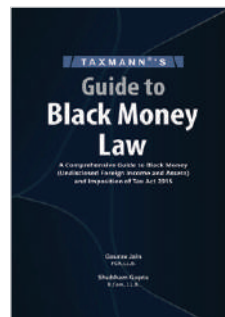


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 Pages : 334
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This book presents the question(s) of law on the Prevention of Money Laundering Act (PMLA), raised before judicial & quasi-judicial authorities in question & answer format. It is a curated & practical handbook that is helpful for professionals, the Directorate of Enforcement, and litigants.



Guide to Black Money Law

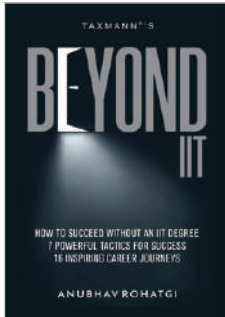


Authors : Gaurav Jain, Shubham Gupta
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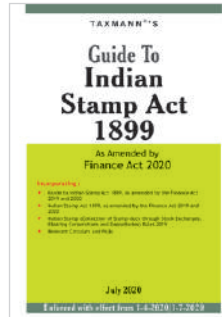


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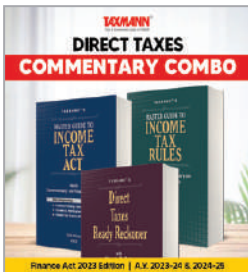
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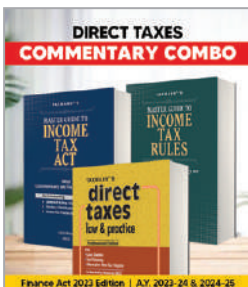
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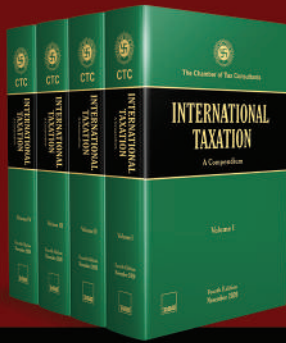
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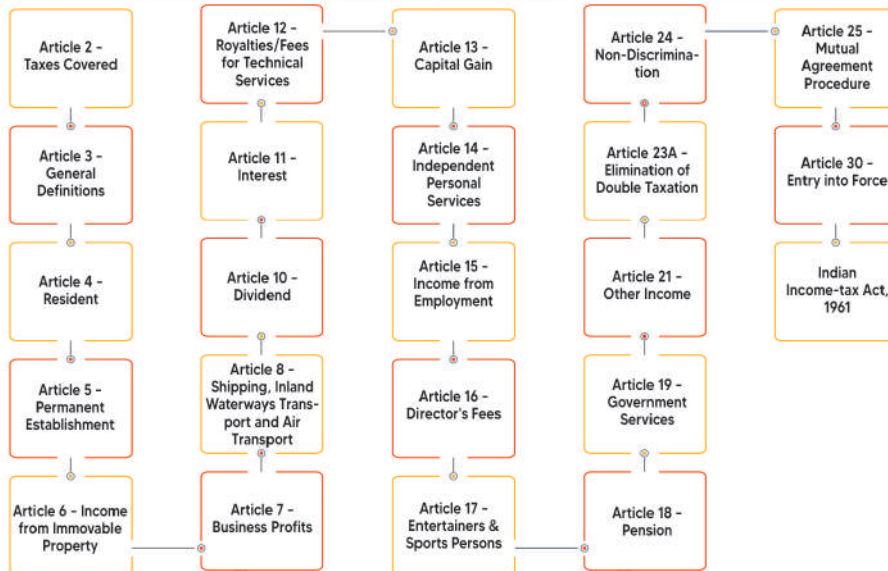
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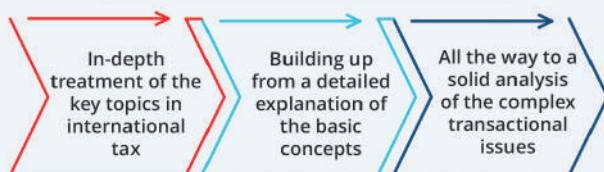
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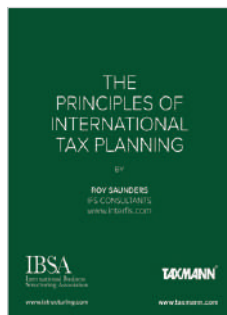


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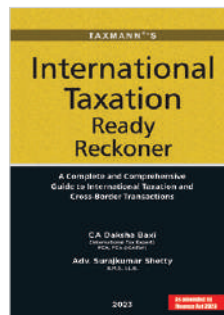


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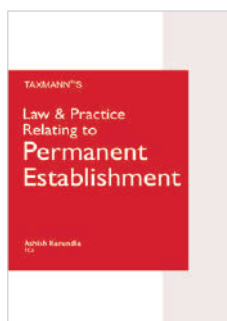


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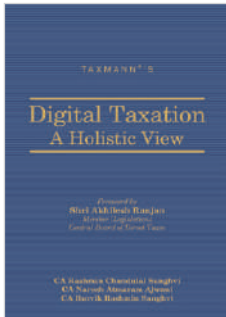


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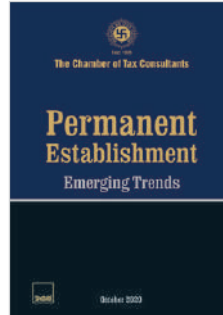


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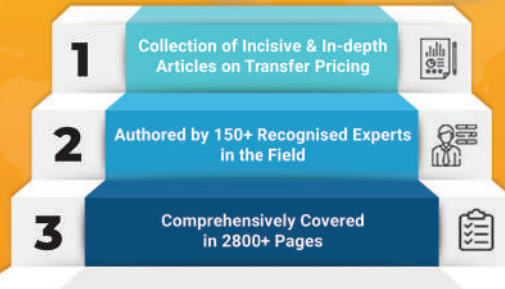
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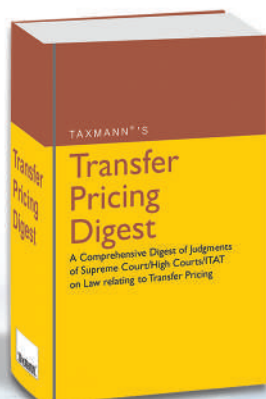
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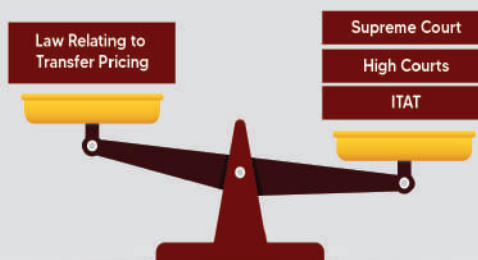
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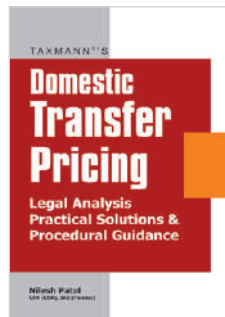


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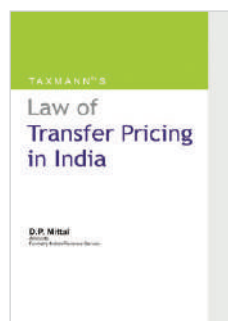


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