

Preface

Students' Guide to Income-tax, as the readers are aware, contains (besides illustrations and solved problems) unsolved exercises. Over the years, faced with difficulties in solving these exercises, readers have often approached us for assistance. In attempting to solve these exercises as a response to readers' queries, we could get a first-hand idea of the exact nature and dimension of the challenges/issues confronting them. We ourselves could solve several exercises with great effort only. Sometimes we found that a particular exercise required several attempts before it could be worked out correctly. The dilemma that these unsolved exercises presented, prompted and motivated us to come up with the present book providing a guided approach to problem-solving.

Each chapter of the present book is structured into three sections—

SECTION ONE covers the provisions relating to income-tax law (as also GST) in brief. This section will serve as a guide to the readers to refresh and update their knowledge.

SECTION TWO covers solved problems which are meant especially to illustrate practically the typical contemporary issues of law in recent years. These new problems have hitherto neither come in any examination paper nor are these to be found in print anywhere.

SECTION THREE covers solutions to problems similar to the unsolved exercises given in the Students' Guide to Income-tax. The idea 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.

We hope that this book will make the learning process more interesting and meaningful and generate the required confidence amongst students to face examination.

Feedback is solicited and welcome so that further student-friendly features may be introduced in the book from time to time.

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