



Contents

	PAGE
<i>About the Author</i>	<i>I-5</i>
 <u>PART A</u>	
DIRECT TAX LAWS	
Chapter 1	
◆ Profits and Gains of Business or profession	3
Chapter 2	
◆ Capital Gains	54
Chapter 3	
◆ Income from other Sources	101
Chapter 4	
◆ Income of other Persons Included in Assessee's Total Income	121
Chapter 5	
◆ Aggregation of Income, Set-Off and Carry Forward of Losses	130
Chapter 6	
◆ Deductions from Gross Total Income	150
Chapter 7	
◆ Assessment of Various Entities	186
Chapter 8	
◆ Assessment of Charitable/Religious Trust or Institutions, Political Parties and Electoral Trusts	284
Chapter 9	
◆ Deduction, Collection and Recovery of Tax	312

	PAGE
Chapter 10	
♦ Income Tax Authorities	347
Chapter 11	
♦ Assessment procedure	355
Chapter 12	
♦ Appeals and Revision	401
Chapter 13	
♦ Settlement of Tax Cases	421
Chapter 14	
♦ Penalties, Offences and Prosecution	430
Chapter 15	
♦ Liability in Special Cases	458
Chapter 16	
♦ Miscellaneous Provisions	459

PART B

INTERNATIONAL TAXATION

Chapter 17	
♦ Transfer Pricing	469
Chapter 18	
♦ Non-Resident Taxation	512
Chapter 19	
♦ Authority for Advance Ruling	576
Chapter 20	
♦ Double taxation and foreign tax credit	582
Chapter 21	
♦ Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015	589
Chapter 22	
♦ Interpretation of Tax Treaties	607
Chapter 23	
♦ Anti-Avoidance Measures	615
Chapter 24	
♦ Taxation of E-Commerce Transactions	629