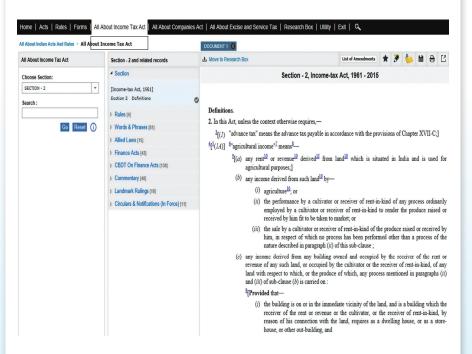
### All about Income Tax Act

- 'All About Income-tax Act' is an Inclusive Tool which links all related documents with a relevant Section of the Act. It helps one in taking a holistic view of a provision of the Act.
- Following materials have been connected with a Section and shown at one place:
  - List of Amendments
  - Relevant Rules and Forms
  - Text of amendments since 1961
  - CBDT's Explanatory notes on each amendment
  - Taxmann's Commentary on each amendment since 1991
  - Digest of landmark rulings
  - Circulars and Notifications
  - Relevant Provisions under Allied Laws
  - Judicial Definitions



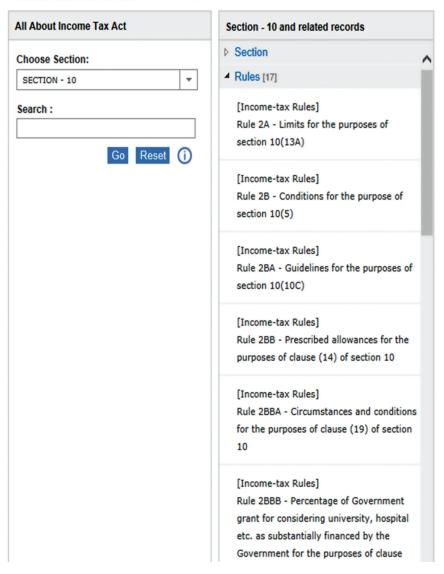
## **List of Amendments**

- 'List of Amendments' is a new tool to view the history of all amendments to a Section, CBDT's explanatory notes and Commentary on those amendments at one place
- Get list of following (pertaining to a section) on a single click:
  - a. Text of all Finance Acts amending the chosen Section (since 1961)
  - b. CBDT's Explanatory notes explaining the rationale of each amendment (since 1961)
  - c. Taxmann's detailed commentary on each amendment (since 1991)
  - d. An option to compare the latest provision with the corresponding provision as it stood in different years.

provision as it stood in different years.				
Amendment By	Text of Finance Acts	CBDT Explanatory Notes	Commentary	Compare (with latest provision)
Finance Acts 2015	Section 3 of Finance Acts 2015 - Amendment of section 2	Finance Act, 2015 🚥	Finance Act, 2015	Compare
Finance Acts 2014	Section 3 of Finance Acts 2014 - Amendment of section 2	Finance (No. 2 Act), 2014	Finance Act, 2014	Compare
Finance Acts 2013	Section 3 of Finance Acts 2013 - Amendment of section 2	Section 2(14) - Finance Act, 2013	Finance Act, 2013	Compare
Finance Acts 2012	Section 3 of Finance Acts 2012 - Amendment of section 2	•	Finance Act, 2012	Compare
Finance Acts 2011	Section 3 of Finance Acts 2011 - Amendment of section 2	Section 2(15) - Finance Act, 2011	Section 2(15) - Finance Act, 2011	Compare
Finance Acts 2010	Section 3 of Finance Acts 2010 - Amendment of section 2	Section 2(15) - Finance Act, 2010	Finance Act, 2010	Compare
Finance Acts 2009	Section 3 of Finance Acts 2009 - Amendment of section 2	Finance (No.) Act, 2009	Finance Act, 2009	Compare
Finance Acts 2008	Section 3 of Finance Acts 2008 - Amendment of section 2	Finance Act, 2008	Finance Act, 2008	Compare

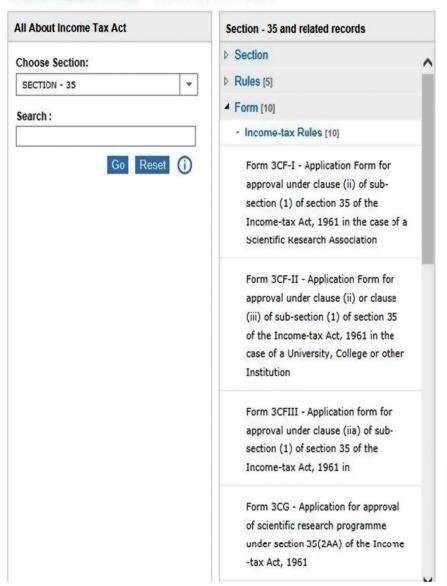
### Rules

- In this tool, one can get access to latest provisions of the Act and Rules throughout the year through 'Live Update' process.
- Choosing any section of the Act shall display the relevant rule prescribed under that provision.



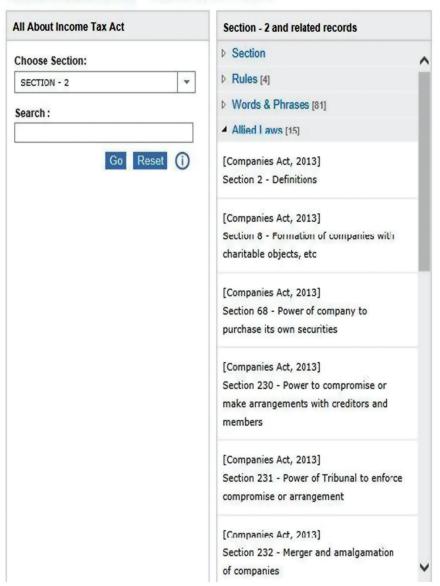
## **Forms**

- In this tool, one can get access to latest provisions of the Act and forms throughout the year through 'Live Update' process.
- Choosing any section of the Act shall display the relevant forms prescribed under that provision.



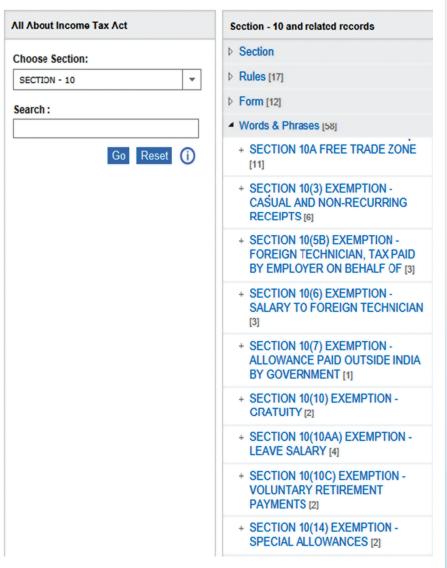
### **Allied Laws**

- Allied Laws refer to provisions of other Acts which are relevant to define certain words of the Income-tax Act.
- Choosing any section of the Act shall display provisions of other Acts which are relevant under the Income-tax Act.



## **Words & Phrases**

- Words & Phrases include the list of all words which are defined judicially by various courts and which are relevant under the current provisions of the Act.
- Choosing any section of the Act shall display the list of words & phrases and their interpretation by the Courts.



### **Finance Acts**

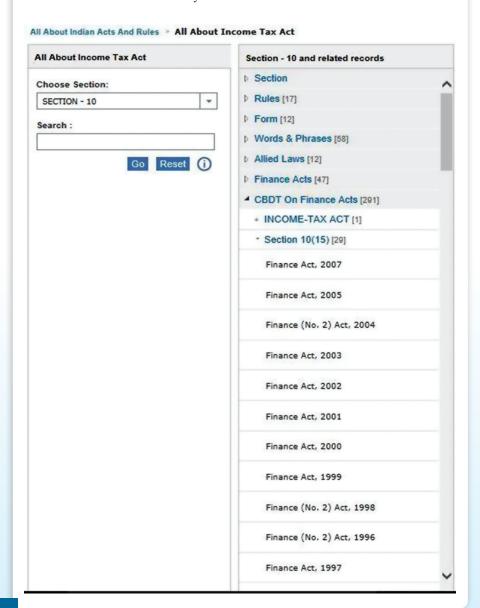
- Get texts of the Finance Acts since 1961 for every amendment or substitution or insertion in the section
- Choosing any section of the Act shall display the relevant section of all Finance Acts since 1961.

All About Indian Acts And Rules > All About Income Tax Act All About Income Tax Act Section - 35 and related records Words & Plnases [5] Choose Section: D Allied Laws [1] SECTION - 35 \* ▲ Finance Acts [22] Search: Finance Acts 2015 [1] Finance Acts 2012 [1] Go Resel (i) Finance Acts 2011 [1] Finance Acts 2010 [1] + Finance Acts 2009 [1] + Finance Acts 2008 [1] + Finance Acts 2007 [1] Finance Acts 2005 [1] + Finance Acts 2001 [1] + Finance Acts 2000 [1] + Finance Acts 1999 [1] Finance Acls 1998 [1] Finance Acts 1997 [1] + Finance Acts 1996 [1] Finance Acts 1994 [1] Finance Acts 1993 [1] Finance Acts 1991 [1] Finance Acts 1984 [1] + Finance Acts 1983 [1] + Finance Acts 1980 [1] Finance Acts 1967 [1] + Finance Acts 1961 [1]

D CBDT On Finance Acts [22]

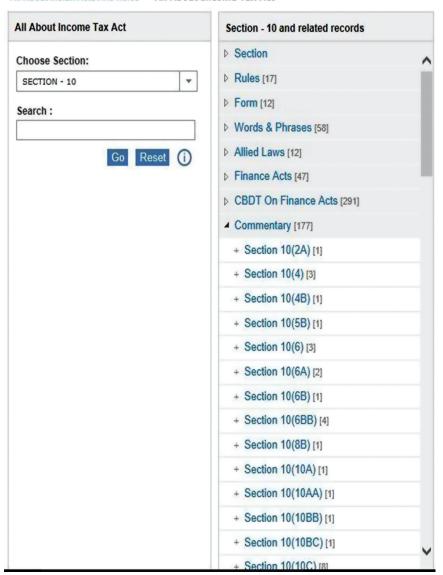
# **CBDT's Explanatory Notes**

- CBDT issues Explanatory Notes to explain the provisions of Finance Acts and the rationale behind amendments or insertions of new provisions.
- Choosing any section of the Act shall display these explanatory notes on all amendments to any section of the Act since 1961.



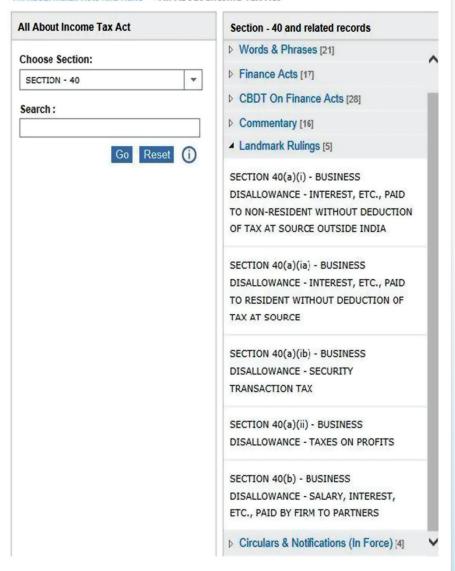
### Taxmann's Commentaries on Amendment

- Taxmann's commentaries include the detailed analysis of each amendment explaining the real impact of the amendment since 1991.
- Choosing any section of the Act shall display the detailed commentary with impact analysis of all amendments to any section of the Act since 1961.



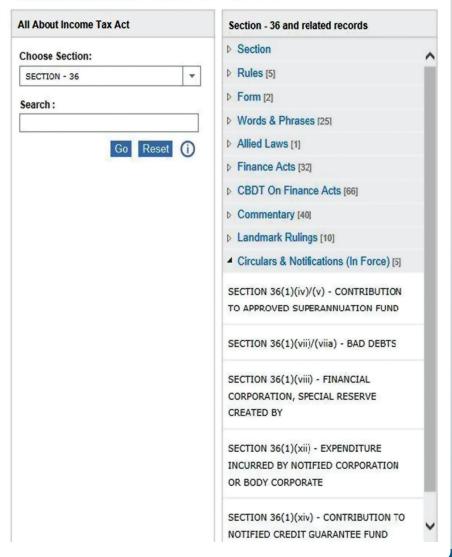
## **Landmark Rulings**

- Landmark Rulings include the summary of all landmark rulings from the High Courts and the Supreme Court.
- Choosing any section of the Act shall display the gist of the landmark rulings from the High Courts and the Supreme Court.



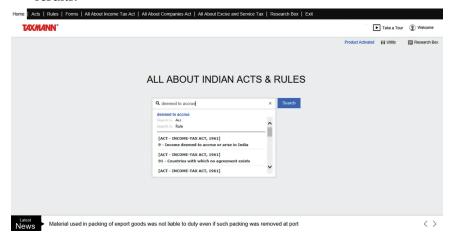
### **Circulars and Notifications**

- This feature provides you the gist of all Circulars and Notifications which are still in force and valid under the current provisions of the Act.
- Choosing any section of the Act shall display the circulars and notifications which are still valid and relevant for any provision of the Act.



# **Search Engine**

- The search engine works on best 'algorithms' and 'set of instructions' to give you the best results with minimum efforts.
- The engine displays the most appropriate record in the suggestive list and selection thereof.
- With 'query expansion' you can reduce the number of relevant results.



### **Research Box**

- The Desktop Application is equipped with 'Research Box' facility available at www.taxmann.com.
- Research Box is a tool to save all your research work. It's a 'file & folder' utility where you can make folders and save the documents.
- Saving a document in any folder of the Research Box shall automatically create the sub-folders to categorize the documents for easy retrieval.
- The research box comes with synchronization option. This option allows one to synchronize his Research Box with Dropbox or www.taxmann.com.
- The synchronization ensures that you have access to your research work anywhere and anytime and on any device.
- Any document can be marked as 'Favourite' for its quick retrieval subsequently.
- Don't get stuck while reading. Mark your ideas with sticky notes or bookmarks anywhere on the document. You can write a note in any document for future references.

