



# AKPR

## Section 145 of Income Tax Act 1961

- Methods of Accounting under Section 145(1)
- Role of Accounting Standards in Section 145(2)
- Rejection of Accounts under Section 145(3)



# Master Guide To Income Tax Act 1961

**Ian Pickup**



## **Master Guide To Income Tax Act 1961:**

*Taxmann's Income Tax Act 2025 - Presents the Fully Annotated Text with Cross-references | Comparative Tables | FAQs | Commentary | Select Committee Insights to Ease Your Transition* Taxmann, 2025-08-21 Income Tax Act 2025 is a practitioner oriented and comprehensive presentation of the newly enacted Income tax Act. It provides a fully annotated text of the Income tax Act 2025 along with detailed cross references to the erstwhile Income tax Act 1961. This Edition is designed to serve as a definitive reference for transition equipping readers with the statutory framework and interpretative aids necessary to implement and comply with the new law. This book is intended for the following audience: Tax Professionals, Law Firms, For in depth section wise guidance with quick backwards mapping to the Income tax Act 1961, Corporate Finance, Compliance Teams, CFOs, controllers and in house tax managers handling TDS, TCS, transfer pricing, corporate taxation, GAAR and dispute resolution, Judiciary, Tribunals, Litigation Counsel. For ready reference to Notes on Clauses, Select Committee recommendations and departmental clarifications. Academicians, Researchers. For structured access to the Act's provisions, schedules, Department's FAQs and allied laws. Students, Aspirants. Especially useful for advanced tax law courses, chartered accountancy, company secretaryship and law graduates. The Present Publication is the 71st Edition 2025 authored and edited by Taxmann's Editorial Board with the following noteworthy features: Annotated Text of the Income tax Act 2025 Provides clear explanations under each section. Cross references to Income tax Act 1961. Section wise backwards mapping for ease of transition. Allied Laws Referenced. Incorporation of sections and regulations cited within the Act. Judicially Noticed Words Phrases. Compilation of legally significant expressions relevant to interpretation. Comparative Analysis Tables showing corresponding sections of the 1961 Act and the 2025 Act both ways. Legislative Insights. Consolidated objections, recommendations of the Select Committee for context. Departmental Guidance. FAQs issued by the Income tax Department. Ease of Research. Extensive subject index for quick navigation. The coverage of the book is as follows: Complete Text of the Income Tax Act 2025 with annotations. Comparative Provisions Table of Section to section comparison between the 1961 and 2025 Acts. Select Committee Observations of Insights into the legislative process and rationale behind provisions. Departmental FAQs of Covering FAQs issued by the CBDT explaining the rationale behind the amendment in the important provisions. Allied Laws. Judicial References of Mapping of relevant laws and judicially recognised terms for precision in application. Subject Index. Appendices of For ease of access to specific provisions, schedules and thematic issues. The structure of the book is as follows: Section wise Format. Each section of the Income Tax Act 2025 is reproduced in full followed by annotations. Annotations Include of Corresponding provision s from the 1961 Act of Allied law references for cross legal interpretation of Words phrases judicially noticed for application in tax law. Comparative Tables of Two way tables show old to new and new to old section mappings. Commentary of Comprehensive analysis highlighting differences between the old and the new law. Supplementary Materials of Select Committee recommendations, Departmental FAQs and legislative clarifications.

Indexing o Subject wise and section wise indexing for research efficiency      **Taxmann's 60+ FAQs on Income Tax Returns (ITR) | A.Y. 2022-23** Taxmann,2022-07-28 The CBDT has notified the Income tax Return ITR Forms New ITR Forms for the Assessment Year 2022 23 vide Notification No 21 2022 dated 30 03 2022 Notification No 23 2022 dated 01 04 2022 These ITR Forms will be applicable to file income tax returns in respect of income earned during the period 01 04 2021 to 31 03 2022 In this article we have prepared 63 FAQs on the filing of ITRs and bifurcated those into various categories Key Highlights 1 Applicable ITR forms for Assessment Year 2022 23 their applicability and due dates 2 When is it mandatory to file the return of income for an individual or HUF 3 Under what circumstances is a non resident exempt from filing a return of income 4 What is an updated return and who is eligible to file it 5 What should be the relevant accounting period for reporting foreign assets in Schedule FA 6 What is the meaning of Financial Interest 7 What is Annual Information Statement AIS and how to access it 8 How to report the cost of acquisition and sale consideration in case unlisted equity shares have been held during the year by way of gift will amalgamation etc 9 Whether property and buyer information is required to be reported under the Capital Gain Schedule if such property is situated outside India and sold to a non resident 10 How to claim TDS credit in ITR if the deductor didn t deposit TDS      *Taxmann's Income Tax Act [Finance Act 2025] - Comprehensively Integrates Annotations | Cross-References | Historical Context—into a Single Authoritative & User-Friendly Resource* Taxmann,2025-03-31 Income Tax Act is a landmark publication consolidating the up to date text of the Income tax Act 1961 as amended by the Finance Act 2025 Over the course of seventy annual editions this compendium has reflected decades of legislative developments and publishing expertise Renowned for its accuracy and thoroughness this volume has been a trusted cornerstone for practitioners and scholars for over five decades This book is intended for the following audience Chartered Accountants Tax Consultants Require updated tax statutes for compliance advisory and audit functions Tax Lawyers Legal Practitioners Invaluable for research and litigation support given its annotated sections and references Corporate Finance Tax Departments Necessary for ensuring compliance with current laws in corporate transactions etc Law Libraries Institutions A staple for libraries in law schools universities and judicial academies serving as a reliable primary source on direct tax legislation The Present Publication in its 70th Edition 2025 upholds its tradition of unmatched accuracy and reliability It is updated to incorporate the latest amendments introduced by the Finance Act 2025 The book is authored and edited by Taxmann s Editorial Board continuing its legacy as a cornerstone in Direct Tax with the following noteworthy features Up to date Statutory Material Incorporates all amendments from the Finance Act 2025 ensuring comprehensive coverage Newly added sections and provisos are seamlessly merged into the main text making it the latest authoritative version of the Act Comprehensive Coverage with Annotations Contains the full text of the Income tax Act 1961 It includes editorial insights cross references to related provisions and a history of amendments since 1961 aiding both current usage and historical context Section wise References Each provision includes marginal notes references to relevant Rules and

Forms and pertinent CBDT Circulars Notifications The details include effective dates and cross links to other sections or allied laws which eliminates the need for multiple external sources Allied Acts Appendices and Resources Appendices compile key provisions from allied laws such as the Indian Penal Code or Companies Act as referenced in the Income tax Act It also incorporates Validation Provisions to preserve or clarify the legal effect of amendments offering a holistic view of all legislation that interacts with the Income tax Act User friendly Layout Navigation Features a well structured Arrangement of Sections and a comprehensive Subject Index for quick lookups by topic or section number Page headings and running section numbers help users keep track of their position in the text Legislative History Insights A dedicated Legislative History segment outlines major amendments since the Income tax Act's inception in 1961 This historical record helps practitioners grasp the evolution and original intent behind each provision Quality Assurance Editorial Authority o Published with Six Sigma level editorial scrutinies aimed at zero errors o Long standing Authority A trusted series for over six decades widely referenced in practice and academia The coverage of the book is as follows Division I Income tax Act 1961 o Arrangement of Sections A detailed roadmap of Chapters Sections and Schedules o Full Text of the Amended Act Incorporating all changes introduced by the Finance Act 2025 o Annotations Footnotes detail amendments effective dates and references to relevant Rules and Forms o Appendices Text of allied provisions including extracts from other statutes and Validation Provisions o Subject Index Facilitates quick lookup of terms or sections Division II Finance Act 2025 o Full Verbatim Text Displays the complete Finance Act 2025 with a section wise list o Helps readers understand the statutory basis of new amendments and other direct tax changes introduced in 2025 Division III Securities Transaction Tax STT o Covers the charging provisions definitions rates and procedural guidelines governing STT o Reflects all amendments affecting STT up to 2025 Division IV Commodities Transaction Tax CTT o Comprehensive text of CTT law which applies to commodity derivatives traded on recognised exchanges o Consolidates charges rates and procedural aspects enabling convenient reference Division V Equalisation Levy o Includes definitions scope services and e commerce transactions rates collection and recovery o Incorporates the amendment made by Finance Act 2025 which ends the Equalisation Levy Each division is marked with headings and a summary of contents This layout ensures readers have a single volume reference that integrates the primary Income tax Act and supporting levies all in one place The structure of the book is as follows Division based Organisation The five divisions segment the content logically letting users focus on the Act or specific levies Detailed Arrangement of Sections Within Division I the book offers a thorough table of contents mapping every Chapter and Section Users can scan this arrangement to quickly locate pertinent topics e g exemptions deductions assessments Clear Section Presentation Each Section begins with a bold heading followed by the statutory text Amendments are highlighted using footnotes specifying the amending Finance Act and its effective date The marginal notes and cross references guide readers to related sections rules forms or allied legislation Annotations Commentary Editorial notes clarifications and references e g Amended by Finance Act

2025 w e f 1 4 2025 appear in footnotes offering a mini commentary on each section User centric Navigational Aids Page headers display section numbers and division titles making it easy to flip through the volume A comprehensive Subject Index at the end of Division I allows direct lookup by keyword Cross division Linking Where the Income tax Act references STT or CTT footnotes direct the reader to the relevant division Professional Layout An uncluttered design systematic typography and consistent use of headings ensure a user friendly reading experience Binding and paper quality are suited for frequent handling **#TaxmannAnalysis | Validity of Reassessment Notices | Read Now for FREE!** Taxmann,2022-05-16

The recent changes in Reassessment has you confused Taxmann as always is here for you This exclusive article evaluates the instructions issued by the CBDT and explains the different scenarios wherein notices issued by the AO under the old provisions shall be treated as valid Drafted by Dr Vinod K Singhania Taxmann s Editorial Board Read the Analysis Now

Income Tax Act With Master Guide To Income Tax Act On Cd Pradeep S Shah/ Rajesh S Kadakia/george Koshi,2009-08-01 Division One Income Tax Act 1961 Division Two Finance No 2 Act 2009 Division Three National Tax Tribunal Act 2005 Division Four Securities Transaction Tax **#TaxmannAnalysis | Snippets of Changes made in the Finance Act 2022**

Taxmann,2022-03-28 The Finance Act 2022 has received the assent of the President Shri Ram Nath Kovind on March 30 2022 The Finance Act 2022 has introduced more than 35 changes in the Finance Bill as introduced on February 01 2022 New amendments have been made and some proposed amendments have been removed or modified A snippet of all the changes made in the Finance Act 2022 viz a viz the Finance Bill 2022 is presented in this write up Drafted by Taxmann s Editorial Board

*Taxmann's Master Guide to Income Tax Act [Finance Act 2025] - Comprehensively Covers Fundamental to Advanced Tax Provisions—while Integrating Landmark Rulings | Notifications | Circulars* Taxmann,2025-03-31 The Master Guide to Income tax Act is a comprehensive up to date and authoritative treatise on the Indian Income tax Act Thoroughly amended by the Finance Act 2025 this book combines Threadbare analysis of newly introduced provisions Ratios of landmark jurisprudence from the Supreme Court and High Courts Government notifications that shape administrative practices CBDT s circulars clarifying policy directions All these elements are presented in one accessible resource that stands out for its detailed explanations practical illustrations and timely insights It dives into amendments in the provisions relating to basic concepts such as definitions tax rates and compliance requirements and advanced topics such as the new presumptive tax scheme for non residents and the intricacies of Virtual Digital Assets It carries Taxmann s tradition of precise legal commentary structured analysis and user friendly format Its unique market position truly sets it apart reflecting Taxmann s unparalleled track record in publishing authoritative tax law references and delivering timely detailed analyses that practitioners can rely on This book is helpful for the following audience Tax Professionals Chartered Accountants o Gain in depth knowledge of every amendment introduced by the Finance Act 2025 o Access a one stop reference for all relevant case laws notifications and circulars for accurate client advisories Lawyers Legal Practitioners o Utilise authoritative citations of

landmark rulings 1922 February 2025 and government clarifications for litigation and advisory o Enhance arguments and interpretations with comprehensive cross references spanning the entire Income tax Act Corporate Tax Departments CFOs o Leverage expert commentary for strategic tax planning and compliance under the new regime o Stay updated on TDS TCS changes rationalised rates and special provisions like the new presumptive scheme for non residents The Present Publication is the 35th Edition 2025 authored by Taxmann s Editorial Board This book is amended by the Finance Act 2025 with the following noteworthy features Complete Analysis of Finance Act 2025 Amendments Provides a focused analysis of all changes introduced by the Finance Act 2025 in the Income tax Act 1961 explaining the rationale practical repercussions and implementation timelines Historical Contemporary Perspective o Traces landmark judicial rulings from as early as 1922 illustrating how court decisions have continuously shaped and refined Income tax law o It encompasses the relevant notifications and circulars 1961 February 2025 reflecting both historical context and current policy positions Commentary Quick Reference Combined o Detailed commentary illuminates nuanced provisions like the new presumptive taxation scheme for non residents under Section 44BBD while quick reference tools tables charts offer immediate clarity on rates thresholds and compliance steps o Structured to help both experienced professionals and newcomers confidently navigate tax complexities Decoding TDS TCS o Detailed tables highlight the sections rates thresholds and compliance timelines for tax deduction and tax collection at the source Structured Analysis Cross referencing o Chapters progress logically from fundamental concepts to advanced issues o Cross references link each topic to relevant notifications circulars or other statutory provisions for holistic understanding Authenticity Reliability o Curated and compiled by Taxmann a long standing authority in tax and corporate law publishing o Reviewed by experts to ensure accuracy currency and practical value User friendly Format Intuitive structure thorough indexing and cross referenced headings make navigating easy The coverage of the book is as follows Division One Commentary on Finance Act 2025 o Tax Rates Changes in rebate eligibility under Section 87A new thresholds and updates to the new tax regime under Section 115BAC o Profits and Gains from Business and Profession Detailed discussion on new presumptive schemes for non residents Section 44BBD Implications comprehensive illustrations and how they interact with existing provisions o Taxation of Non Residents and Investment Funds Changes in the provisions of significant economic presence o Salary and House Property Clarifications on perquisite taxation rules for employees travel medical treatments and annual value of up to two self occupied houses o Capital Gains Treatment of ULIPs taxable under capital gains refinements for FIIs and updates for business trusts o Deductions and Exemptions Introduction of the NPS Vatsalya Scheme and associated deductions and extended start up benefits o TDS and TCS A thorough breakdown of revised thresholds rationalised TCS rates e g on remittances and provisions for default o Tonnage Tax Scheme Amendments aligning the Tonnage Tax Scheme with the Inland Vessels o Transfer Pricing Highlights block TP assessment validation provisos ALP computations and how these changes apply to two consecutive years o Virtual Digital Assets VDAs Expanded

definitions reporting obligations under Section 285BAA and the effect on block assessments in search and seizure scenarios o  
 Search and Seizure Extended timelines for retaining documents newly defined block periods manner of computing  
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 Assessing Officer modifications to immunity provisions and decriminalisation of certain TCS defaults o Miscellaneous  
 Updates on the faceless regime dealing with ITR inconsistencies and removal of the equalisation levy in certain scenarios  
 Division Two TDS TCS Tables at a Glance o Simplifies tax deduction and tax collection complexities by providing easy to  
 navigate tables o Each table identifies relevant sections applicable rates threshold limits and compliance timelines Division  
 Three Circulars Clarifications Notifications 1961 February 2025 o A curated repository of official circulars clarifications and  
 notifications issued by the Government and CBDT o Designed for swift access allowing users to directly reference the  
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 High Courts 1922 February 2025 o Summaries of seminal judicial decisions that have shaped current tax laws o Citations and  
 concise briefs of each ruling facilitate quick identification of case precedents for litigation or advisory work The structure of  
 the book is as follows Logical Segmentation Divided into four major divisions each tackles a separate aspect of Income tax  
 practice Commentary on Finance Act 2025 TDS TCS Tables Circulars Notifications and Landmark Rulings Chapter wise  
 Detailing o Within each division chapters progress from basic concepts definitions rates etc to advanced areas search seizure  
 penalties o This arrangement mirrors the natural progression of the Income tax Act ensuring a coherent learning path Cross  
 references o Each discussion references relevant sections notifications or rulings o Footnotes and endnotes direct readers to  
 primary sources e g gazette notifications Practical Illustrations o Examples clarify complex computations such as computing  
 undisclosed income in a block assessment or applying the non resident presumptive scheme o Step by step scenarios help  
 professionals and students interpret real world issues User friendly Navigation o Well planned layout with appropriate  
 headings and thorough indexing o Encourages quick lookups during day to day practice and in depth study when required

**Taxmann's Master Guide to Income Tax Act 2025 - Comprehensive 1,200+ Page Commentary on the Income Tax Act 2025—with Commentary | Judicial Definitions | Landmark Rulings** Taxmann, 2025-08-25 Master Guide to Income Tax Act 2025 is a comprehensive reference that provides in depth guidance on the transition from the Income tax Act 1961 1961 Act to the newly enacted Income tax Act 2025 2025 Act Designed as an authoritative commentary for readers this Edition captures the complete legislative framework commentary judicial interpretations and landmark rulings relevant under the new law With a structured comparison between the 1961 Act and the 2025 Act it serves as a practical handbook in 1 200 Pages to decode and apply the provisions of India's most significant tax reform in decades This book is intended for the following audience Tax Professionals Consultants Chartered Accountants tax advisors and consultants interpreting the new



law Corporate Finance Legal Teams In house professionals managing compliance litigation and restructuring under the Income tax Act 2025 Judges Advocates Litigators Legal professionals referencing statutory changes and judicial precedents for representation before appellate authorities and courts Academicians Students Teachers researchers and students seeking structured learning of the new tax framework Policy Analysts Lawmakers Stakeholders studying the transition of India s direct tax regime for regulatory or policy inputs The Present Publication is the 36th Edition 2025 authored by Taxmann s Editorial Board with the following noteworthy features Comprehensive Transition Commentary Side by side analysis of changes from the 1961 Act to the 2025 Act Judicially Defined Terms Exhaustive dictionary of words and phrases judicially interpreted directly mapped to the 2025 Act Landmark Rulings Digest Section wise and alphabetically arranged summaries of Supreme Court and High Court judgments relevant under the 2025 framework Cross reference Tables Old vs new section mapping for seamless navigation between statutes Visual Aids Tables charts and illustrations simplifying complex provisions such as TDS TCS capital gains and NPO regulations Practical Orientation Authored by practitioners for practitioners ensuring actionable insights over theoretical discussion The book is divided into three core divisions Division I Comprehensive Commentary Transition Analysis 200 Pages explaining every critical shift in law including o Introduction Definitions new concepts like Tax Year omission of Assessment Year expanded definitions of income and charitable purpose o Basis of Charge Computation of Income across all five heads presumptive taxation depreciation rules o Special Tax Rates concessional regimes unexplained income business restructurings o Search Seizure Powers of Authorities expanded and redefined powers faceless schemes o Assessment TDS TCS Returns Appeals new compliance mechanisms updated appellate framework o Non Profit Organisations registration compliance taxation of income and corpus o Miscellaneous Changes penalties prosecution repeal and savings transfer pricing clarifications Division II Judicial Definitions Dictionary 300 pages compiling o Alphabetical listing of terms judicially defined and validated by courts o Section wise arrangement ensuring quick reference during compliance or litigation o Citations of authoritative judicial interpretations retaining their relevance under the 2025 Act Division III Landmark Rulings Digest 600 Pages covering o Concise yet complete summaries of Supreme Court and High Court judgments o Case law arranged alphabetically and section wise for quick access o Only those rulings that remain valid and precedential under the new legislative regime The structure of the book is as follows Division based Framework Commentary Judicial Definitions Landmark Rulings Chapter wise Commentary Each commentary chapter starts with a quick reference summary Research friendly Design Cross references dictionary style organisation and digest notes Practice oriented Emphasis on applicability compliance and litigation strategies under the 2025 Act [Taxmann's Direct Taxes Manual](#) ,2002 **Taxmann's Master Guide to Income Tax Act** Rakesh Bhargava (ed),2008 **Income Tax Act 2009** , **Taxmann's Income Tax Rules** India,2001 *The Management Accountant* ,2008 *Taxmann's Income Tax Act | Special Edition – A Trusted Cornerstone, Amended by Finance (No. 2) Act 2024, Featuring Detailed Annotations |*

*History of Amendments Since 1961 | Multi-colour Text* Taxmann, 2024-08-30 Income Tax Act Special Edition has been widely recognised as the most authoritative content for tax professionals legal practitioners academicians and anyone engaged in applying and interpreting the Income tax Act 1961 In its 69th Edition the Present Publication upholds its tradition of unmatched accuracy and reliability It is updated to incorporate the latest amendments introduced by the Finance Act 2024 and the Finance No 2 Act 2024 The key enhancements in the Special Edition include Multi Colour Text for Enhanced Navigation o Designed to optimise the reading experience the colour coded text aids in quicker identification of sections amendments and relevant provisions ensuring seamless access to information A glimpse of the recent changes include New Sections Introduced o Section 44BBC A new presumptive taxation scheme for non residents operating cruise ships simplifying tax compliance for this sector o Section 194T Partnership firms are now required to deduct tax at source on sums paid or payable to their partners ensuring transparency o Section 271GC Imposes penalties on non resident assessee with Liaison Offices LO in India for non compliance in furnishing the annual statement in Form No 49C Key Amendments to Existing Provisions o Section 2 42A Amended to prescribe only two holding periods for determining the nature of capital assets o Section 48 Revised to eliminate the availability of indexation benefits for long term capital assets o Sections 111A 112 and 112A Updated to adjust the tax rates applicable to capital gains o Section 50AA Expanded to include unlisted bonds and debentures within its scope o Section 47 iii Substituted to classify the transfer of a capital asset by any person other than an Individual or HUF under a gift will or irrevocable trust as a taxable transfer o Section 2 22 f Now treats sums received by shareholders during a share buyback as deemed dividends o Section 10 23C and Section 12AB The approval based exemption under Section 10 23C has been merged with the registration based exemption under Section 12AB o Standard Deduction Increased from Rs 50 000 to Rs 75 000 under the new tax regime o Chapter XIV B Sections 158B to 158BH Substituted to establish a new framework for block assessments in cases of search and requisition conducted on or after September 1 2024 This book is authored and edited by Taxmann s Editorial Board continuing its legacy as a cornerstone in Direct Tax with the following noteworthy features Comprehensive Coverage o Division One Income tax Act 1961 The text is thoroughly updated and annotated reflecting all amendments made by the Finance Act 2024 and Finance No 2 Act 2024 Appendix Includes a detailed list and text of provisions from Allied Acts Circulars and Regulations that are referred to within the Income tax Act providing a cross referential understanding of the legal framework Validation Provisions Key provisions that validate the applicability of certain sections Subject Index A well structured index that allows for quick and easy location of relevant sections and topics o Division Two Finance Act 2024 and Finance No 2 Act 2024 Text of the Finance Act 2024 and Finance No 2 Act 2024 o Division Three Securities Transaction Tax Text of the Securities Transaction Tax o Division Four Commodities Transaction Tax Text of the Commodities Transaction Tax o Division Five Equalisation Levy Text of the Equalisation Levy along with the relevant Notification under Section 164 of the Finance Act 2016 Detailed Annotations and

Practical Tools o Each section is accompanied by extensive annotations that provide Relevant Rules Forms applicable to that section Key Circulars Notifications issued by the government which are essential for interpretation and application Dates of Enforcement for specific provisions enabling readers to understand the chronological application of the law Cross references to Allied Laws which are crucial for a holistic understanding of the legal context in which the Income tax Act operates Historical Context and Legislative Evolution o Legislative History The book includes a detailed history of amendments to the Income tax Act since 1961 providing insights into the evolution of the Income tax Act This feature is particularly useful for legal professionals and researchers who seek to understand the legislative intent and historical developments behind current provisions User Friendly Design and Accessibility o Quick Navigation Features The book is designed with user convenience in mind Section numbers are prominently printed in folios enabling readers to navigate the text swiftly The comprehensive Table of Contents further enhances the ease of access o Bestseller Legacy As part of Taxmann's renowned series of bestseller publications this book continues a legacy of over five decades trusted by generations of tax professionals and students for its accuracy and reliability o Six Sigma Quality Assurance Adhering to the Six Sigma methodology the book is reviewed to achieve the highest benchmark of Zero Error making it one of the most reliable references in the field of Direct Taxes

**Canadiana** ,1967      *The Cumulative Book Index* ,1963 A world list of books in the English language      **Taxmann's**  
**Master Guide to Income Tax Act: with Commentary on Finance Act 2000** Shah Pradeep S,Kadania Rajesh S,2000  
*Bulletin for International Fiscal Documentation* International Bureau of Fiscal Documentation,1997      **Cumulated**  
**Index to the Books** ,1966      National Union Catalog ,1973 Includes entries for maps and atlases

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## **Master Guide To Income Tax Act 1961 Introduction**

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