

Negotiation 6th Revised Edition 137569

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Mehrotra, Dr. S.P. Goyal University of Glasgow United States. Superintendent of Documents James Thorington United States. Superintendent of Documents Richard Tanner Hewlett Arthur Hamilton Nicholson Lewers Samuel Otway Lewis Potter William Thomas St. Clair Tom Bright Albert Algernon Atkinson Publius Ovidius Naso James Silk Buckingham Frederick Walker Joseph Gregory Horner

the present 41st edition of the book has been thoroughly revised in the light of the amendments made by the income tax act 1961 the income tax rules 1962 as amended up to date the finance act 2019 the finance no 2 act 2019 the finance act 2020 and the taxation laws amendment act 2019 as applicable to assessment year 2020 21 and the latest circulars and notifications of c b d t the salient features of the book are the language of the book is simple and lucid all important aspects of tax planning and management for the assessment years 2020 21 and 2021 22 have been included in the book small illustrations and examples are given for ticklish law points so as to make them easy and self explanatory for students to understand the subject provisions of taxation and other laws relaxation of certain provisions ordinance 2020 dated 31 3 2020 have been incorporated in the book in the chapter deduction and collection of tax at source reduced rates applicable for the period from 14 5 2020 to 31 3 2021 have been incorporated all important case laws and circulars notifications reported upto june 2020 have been incorporated at the end of the book salient features of direct tax vivad se vishwas act 2020 have been incorporated more than 500 solved illustrations have been given in various chapters from the questions set for examinations conducted by the various universities

salient features of the book largest selling book since 1964 and over the last 56 years of its existence the book has established a reputation for itself as the most definitive work on the subject of income tax incorporating the provisions of the finance act 2019 the finance no 2 act 2019 the taxation laws amendment act 2019 and the finance act 2020 as applicable to assessment year 2020 21 provisions of the taxation and other laws relaxation of certain provisions ordinance 2020 dated 31 3 2020 have been incorporated in the book a simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language each topic after a theoretical exposition is followed by illustrations to facilitate the students to master the practical application of income tax law user friendly examination oriented style facilitating easy comprehension of each topic solved illustrations and questions for exercise are largest in number in comparison to other books on income tax unsurpassed for over 56 years the book is trusted and relied upon for accuracy and reliability mistakeless printing on paper of superior quality at a moderate price questions from the latest examination papers of various universities have been included in the revised edition of the book at the end of each chapter short answer objective type and short numerical questions have been added with answers chapters on g s t have been incorporated in the book as per new syllabus

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