

Other information:

- (i) Allowable rate of depreciation on motor car is 15%
- (ii) Value of benefits received from clients during the course of profession is ₹10,500.
- (iii) Incentives to articled assistants represent amount paid to two articled assistants for the passing IPCC Examination at first attempt.
- (iv) Repairs and maintenances of car include ₹ 2,000 for the period from 01.10.2012 to 30.09.2013.
- (v) Salary include ₹30,000 to a computer specialist in cash for assisting Mrs. Purvi in one professional assignment.
- (vi) The total travelling expenses incurred on foreign tour was ₹32,000 which was within the RBI norms.
- (vii) Medical Insurance premium on the health of dependent brother and major son dependent on her amounts to ₹5,000 and ₹10,000 respectively paid in cash.
- (viii) She invested an amount of ₹10,000 in National Saving Certificate.

Compute the Total Income and Tax Payable of Mrs. Purvi for the Assessment Year 2013-2014.

- 1(b).** Rishabh Professionals Ltd. is engaged in providing services which became taxable with effect from July 01, 2012. Compute the service tax payable by Rishabh Professionals Ltd. on the following amounts (exclusive of service tax) received for the month of March, 2013:-

Marks
4

Particulars	Amount ₹
Services performed during March 2013	5,00,000
Services by way of renting of residential dwelling for use as residence	1,50,000
Market Value of free services rendered to the friends	20,000
Advance received in March, 2013 for services to be rendered in July, 2013 (The agreement got terminated in April, 2013. Hence, no services were rendered in July, 2013. However, a sum of ₹ 3,50,000 was refunded in June, 2013)	5,00,000
Other receipts	12,00,000

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Dr. P.K. Agrawal, IAS (Retd.)



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Journey After 10+2 Ridhima Patni Jain, 2017-07-11 The most awaited period of stepping out into college life is almost in front of you now The choices that you make here will largely affect your entire future and life in general So while one is readying oneself for life after twelfth the dilemma about which college to choose and which course to choose from the wide array of career streams available after twelfth also increases This underscores the need for exploring the various career options available and their suitability with reference to the following Learning about you Identifying your skills Knowing your weakness Utilizing your talents Your career dreams *Pratiyogita Darpan*, 2009-08 Pratiyogita Darpan monthly magazine is India's largest read General Knowledge and Current Affairs Magazine Pratiyogita Darpan English monthly magazine is known for quality content on General Knowledge and Current Affairs Topics ranging from national and international news issues personality development interviews of examination toppers articles write up on topics like career economy history public administration geography polity social environment scientific legal etc solved papers of various examinations Essay and debate contest Quiz and knowledge testing features are covered every month in this magazine **Carbon Taxes**

Mr. Ved P. Gandhi, Mr. Javier Cuervo, 1998-05-01 The carbon tax is a major instrument for curbing greenhouse gas emissions that cause global warming Yet its adoption has been limited because of concerns over its effects on economic growth income distribution and international competitiveness The paper shows that policymakers can minimize the effects of the tax on economic growth through an efficient recycling of tax revenues and on equity through the adoption of appropriate mitigating or compensating measures To eliminate the worry about the loss of competitiveness the paper suggests an international agreement on a coordinated adoption of the tax Economics Of Environment, Climate Change, And Wine: Selected Papers Of Robert N Stavins, Volume 3 (2011-2023) Robert N Stavins, 2025-04-29 Robert N Stavins has been one of the most influential voices in environmental economics and policy over the past three decades Written by Stavins and his co authors the selected articles and essays in this book were originally published in a diverse set of leading scholarly periodicals They are collected here for the first time The book begins with an introductory essay where Stavins reflects on the professional path leading to his research and writing identifying common themes that emerged from his research This book discusses environmental policy in detail unpacking policy instruments and scrutinizing both domestic and international policy Policies are examined in relation to The Paris Agreement It concludes with a section on wine production and consumption This is the third volume of Stavins selected papers following Volume 1 1988 1999 and Volume 2 2000 2011 Students scholars practitioners and policymakers will find this volume a very valuable and useful addition to their collection Finance and the Macroeconomics of Environmental Policies P. Arestis, M. Sawyer, 2015-01-29 This volume examines current and previous environmental policies and suggests alternative strategies for the future Addressing resource depletion and climate change are pressing priorities for modern economies Planning energy infrastructure projects is complicated by uncertainty as such

clear government policies have a crucial role to play

OECD Series on Carbon Pricing and Energy Taxation Pricing Greenhouse Gas Emissions Turning Climate Targets into Climate Action OECD,2022-11-03 Accelerating the transition to net zero greenhouse gas GHG emissions is urgently required to contain the risks of climate change As countries seek to reduce GHG emissions they can employ or reform a wide range of policy instruments This report tracks how explicit carbon prices energy taxes and subsidies have evolved between 2018 and 2021

Working Papers ,1992 Climate Change 1995: Economic and Social Dimensions of Climate Change Hoe-söng Yi,Intergovernmental Panel on Climate Change. Working Group III.,1996-06-27 The consequences of climate change for society are analysed in this landmark assessment from the IPCC This book assesses the available knowledge on the many issues that society has to face including the international decision making framework applicability to climate change of techniques for assessing costs and benefits the significant social costs of projected climate change and the economic assessment of policy instruments to combat climate change nationally and internationally Some important conclusions of this Second Assessment Report indicate that 10 to 30% of greenhouse gas emissions in most countries can be reduced at negative or zero cost no regrets measures Also the literature indicates that climate change will cause aggregate net damage which provides an economic rationale for going beyond no regrets measures It also indicates that a portfolio of mitigation adaptation and research measures is a sound strategy for addressing climate change given the remaining uncertainties This report speaks directly to the issues that are faced by the many countries committed to limit emissions of greenhouse gases by the year 2000 and currently negotiating actions to be taken beyond that date Will be of great value to the international community of policymakers interested in the consequences of climate change as well as to economists social and natural scientists

CLAT Common Law Admission Test Previous Years Solved Papers (2025-2008) Dr. P.K. Agrawal, IAS (Retd.),2025-09-09 This book is an essential resource for any serious aspirant preparing for the Common Law Admission Test CLAT It is meticulously designed to serve as a definitive practice and revision tool by providing a comprehensive collection of solved papers from the past years spanning from the upcoming 2025 pattern back to 2008 English GK Solutions provide explanations for why an answer is correct and why the other options are incorrect often with references to the specific part of the passage Legal Logical Reasoning Solutions break down the logic legal principle and how it applies to the given scenario Quantitative Techniques Solutions show the full calculation and the shortest method to solve the problem Indian Constitution Mathematics

Proceedings of the 2nd International Academic Conference on Blockchain, Information Technology and Smart Finance (ICBIS 2023) Jerome Yen,Mohammad Zoynul Abedin,Wan Azman Saini Bin Wan Ngah,2023-07-25 This is an open access book With the rapid development of modern economy and Internet technology the traditional financial industry has to develop Internet finance to provide better services and meet the needs of the times It is against this background that the blockchain relying on its special advantages collective maintenance reliable databases and decentralization provides the reliability to solve the credit

risk of Internet finance has an impact on institutions trust mechanisms risk control etc in the Internet finance industry and has derived more new application scenarios thus paving the way for the development of finance in the Internet era Applying blockchain technology to the financial field can promote data information sharing improve value transmission efficiency and enhance database security The financial market based on the decentralized system of blockchain technology can reduce the operating costs of financial institutions improve economic efficiency and solve problems such as information asymmetry The new financial business model of blockchain finance is conducive to improving the Internet credit reporting system preventing and controlling Internet financial risks and further realizing financial disintermediation At present in China s financial field blockchain technology has been applied and innovated in supply chain finance cross border payment trade finance asset securitization and other scenarios To promote the exchange and development of blockchain information technology and financial experts and scholars The 2nd International Academic Conference on Blockchain Information Technology and Smart Finance ICBIS 2023 will be held in Hangzhou from February 17 to 19 2023 This conference mainly focuses on the latest research on blockchain information technology and smart finance This conference brings together experts scholars researchers and relevant practitioners in this field from all over the world to share research results discuss hot issues and provide participants with cutting edge scientific and technological information so that you can timely understand the development trends of the industry and master the latest technologies broaden research horizons and promote academic progress

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