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CA, ICWA,CS,CFA students have to read before
Income tax examination

Dedicated to ST. Joseph's College of Commerce
students, Bangalore

1. Residential status does not depend on citizenship of an individual.
2. If a person leaves India for good the previous year becomes assessment year.
3. Income includes loss
4. Assessee includes person who has to receive refund from income tax department.
5. Tax rates are fixed by the annual Finance Act and not by the Income tax Act.
6. If on the first day of April of the assessment year, the new Finance Bill has not been placed on the statute book, the provisions in force in the preceding assessment year or provisions proposed in the Finance Bill before Parliament, whichever is more beneficial to the assessee, will apply until the new provisions become effective.
7. For arriving at the total income of the assessment year 2008-09 provisions of the Income tax Act as on April 1, 2008 are applicable. Any

Income Tax Objective Questions Answers

Dheeraj K. Singh



Income Tax Objective Questions Answers:

A Textbook of Income Tax Dr Anita Raman ,Dr. A. Lydia Arockia Mary ,2024-07-01 This book has been designed to fulfill the requirements of all those students who wish to understand Income Tax Law and Practice in simple terms The flow of language and the explanations of the Income Tax law has been written in a vivid and lucid manner for better understanding of the students It covers all provisions of law and practice as per the Assessment Year 2024 25 It provides a right mix of theory and practice Each chapter is supported with illustrations and exercise problems in order to develop proficiency of the students in the subject This book serves as an essential media to understand the Income Tax Law and Practice by Undergraduate and Postgraduate students of Commerce belonging to various Universities It also has the potential to reach up to the students pursuing professional courses such as CMA ACCA CA ICWA and ACS The theory chapters such as Income Tax Authorities Assessment Procedure and GST provide substantial element of information that would enhance the knowledge and kindle the interests of voracious readers belonging to different educational background

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