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Janice M. Wegesin

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in FAQ Format and aims at addressing not only the ambiguities arising from the amendments vide the Finance Act 2021 vis vis Partnership Firms LLPs etc but will prove to be a tool for tax consultants tax administrators taxpayers and all others concerned with the subject Hon ble Justice R K Agarwal Former Judge Supreme Court of India President NCDRC The book contains detailed information in FAQ format with respect to various provisions of the Partnership firm I appreciate the pain taken by the Authors to do a lot of hard work and research before writing such a useful Handbook The contents of the book are as follows General Operational Issues Issues on Residency Compliances Registration and Inception of a Partnership Firm Limited Liability Partnership Section 9B of the Income tax Act 1961 Section 45 4 of the Income tax Act 1961 The interplay between section 9B section 45 4 of the Income tax Act 1961 Admission of a Partner Retirement of a Partner Expulsion Death and Insolvency of a Partner Reconstitution of a Partnership Firm Dissolution of a Partnership Firm Conversion of a Partnership Firm Set off and Carry Forward of Losses Gift Implications Liability and Prosecution Stamp Duty Implications Goods Services Tax GST Implications Labour Law Implications Association of Persons and Body of Individuals Miscellaneous Specimens Case Studies

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