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Girish Kumar Ahuja is Member of The Institute of Chartered Accountants of India and on the board of 9 other companies. Dr. Ahuja received an undergraduate degree and a doctorate from the University of Delhi.

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The topics are explained with the help of Tabular and Graphical Presentation, to make it simple for students, to understand the concept. MCQs and Practical Questions are given at the end of the book. Each topic, after a theoretical exposition, is followed by plenty of illustrations with solutions to facilitate the busy student to master the practical application of the law. It will also be useful for graduate/post graduate students of various Universities and Management Institutes as well as the Departmental examinations of the Income- tax Department. The book is based on both Old and New Syllabus of ICAI for CA-Inter and CA-IPCC. There are more than 500 Illustrations, Examples, Practical and Theoretical Questions which help students to understand the practical aspects.

A unique feature is that each Chapter contains summarised provisions in the beginning, to give a bird's eye view of the subject and to quickly recapitulate the important points. Last minute changes in the law have been incorporated in the book and it is, therefore, the latest and most up to date book for the Assessment Year 2020-2021. The amendments made by the Finance Act, 2019 & finance (no. 2) Act, 2019 have been incorporated at appropriate places in the book. The changes made by the taxation laws (Amendment) Act, 2019 have also been incorporated. A novel feature of this book



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is, that it contains 1000+ multiple choice questions, 300+ true or false questions, 200+ fill in the blanks and 500+ problems & Solutions, which helps students to recapitulate the concepts of Income Tax.

A simplified, systematic approach to the understanding of a complex subject written in a unique, simple, easy to understand language that enables a quicker grasp for the student. The topics are explained with the help of tabular and graphical presentation, to make it simple for students, to understand the concept. Each topic, after a theoretical exposition, is followed by plenty of illustrations with solutions to facilitate the busy student to master the practical application of the law. Numerous problems and solutions have been given to enable the students to clearly grasp the intricate provisions. There are more than 500 illustrations, examples, practical and theoretical questions which help students to understand the practical aspects. A novel feature in the book is the section-wise study given in the beginning of each Chapter to enable the students to make a systematic study of the law and user-friendly examination-oriented style that facilitates the comprehension in both section wise and topic-wise manner. Even the last minute changes in the law have been incorporated in the book and it is, therefore, the latest and most upto-date book for the Assessment Year

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2019-2020. The amendments made by the Finance Act, 2018 have been incorporated at appropriate places in the book. The highlights of Amendments made by the Finance Act, 2018 have also been given in the beginning of the book to facilitate a quick glance to the readers about the latest.

Highlights of the book: - The aim of the book is to help and enable the readers in understanding the intricate issues relating to income Tax and GST in a quick manner. - a unique feature is that each Chapter contains summarized provisions, to give a bird's eye view of the subject and to quickly - recapitulate the important points. - The book is useful for the students appearing in CA Inter-IPC

Dr. Girish Ahuja did his graduation and post-graduation from Shri Ram College of Commerce, Delhi and was a position holder. He was awarded a Ph.D. degree by Faculty of Management Studies (FMS), Delhi University. He has been teaching Direct Taxes to students at various levels for more than 35 years. He is a Fellow of the Institute of Chartered Accountant of India (ICAI) and was a rank holder of both Intermediate and Final examinations of the Institute. He was a senior faculty member of Shriram College of Commerce (Delhi University) and also has been

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visiting faculty member of the Institute of Chartered Accountant of India (ICAI), Institute of Company Secretaries of India (ICSI) and various management institutes. He had been nominated by the Government to the Central Council of the Institute of Company Secretaries of India for two terms. He is a Special Invitee to the Fiscal Law Committee of ICAI and Editorial Board of ICSI. He is also on the Board of Directors of many reputed companies and has a vast and rich experience in the field of finance and taxation. He has also been appointed by the Govt. of India to the Central Board of Director of State Bank of India. Dr. Ahuja has addressed more than 6000 seminars organized by the ICAI, ICSI, ICWAI, chambers of Commerce. Dr. Ravi Gupta did his graduation and post-graduation from Shri Ram College of Commerce. Thereafter, he did LL.B.

The aim of the book is to help and enable the readers in understanding the intricate problems relating to income Tax and GST. Even the last minute changes in the law have been incorporated in the book and it is, therefore, the latest and most up to date book for the Assessment Year 2020-2021. The amendments made by the Finance Act, 2019 & finance (no. 2) Act, 2019 have been incorporated at appropriate places in the book. The changes made by the taxation laws (Amendment) Act, 2019 have also been incorporated. A unique feature is that each

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Chapter contains summarized provisions in the beginning, to give a bird's eye view of the subject and to quickly recapitulate the important points. A novel feature of this book is that it contains 1200+ multiple choice questions, 300+ true or false questions, 200+ fill in the blanks and 500+ problems & Solutions, which will help students to recapitulate the concepts of direct and Indirect taxes. The practical problems include selected questions from the examinations of various universities and professional institutes. The book is useful for the students appearing in CA Inter-IPC, CS Exec., CMA inter and CFA examinations. It will also be useful for graduate/ post graduate students of various universities and management institutes as well as the Departmental examinations of the income-tax Department.

A comprehensive and critical study of the law relating to income-tax written in a unique, simple, easy to understand language that enables a quicker grasp for the reader. The book is "user-friendly" And provides information in a concise manner to save valuable time of the readers so that, they may refer, whatever required, to the desired case law or relevant circular, etc. On the subject. - Each proposition is supported by decisions of the Supreme Court and the high

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Courts and also the relevant circulars of Central Board of direct taxes. - recent and important case laws have been included. - selected problems from the examinations of all the three professional institutes viz. Icai, ICs and ICMAI have been included with solutions as per the law applicable for assessment Year 2020-2021. - even the last minute changes in the law have been incorporated in the book and it is, therefore, the latest and most up-to-date book for the Assessment Year 2020-2021. The amendments made by the Finance Act, 2019 & finance (no. 2) Act, 2019 have been incorporated at appropriate places in the book. The highlights of Amendments made by the Finance Act, 2019 & finance (no. 2) Act, 2019 have also been given in the beginning of the book to facilitate a quick glance to the readers about the latest. The amendments made by the taxation laws (Amendment) ordinance, 2019 have also been incorporated. - The book will be useful for the professionals, income-tax Department personnel, students pursuing professional courses (like CA, CS, CMA, allb., management courses, etc.), universities and for the examinations of the income-tax Department. - There are more than 500 illustrations, examples, and selected problems from professional examinations which helps student to understand the provisions of Income Tax Act and its practical applicability more clearly. - The book, at the end contains CA-Final question papers for

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the last few years, with answers To practical questions (answers being given as per the law applicable for AY 2020-2021). - The book is based on both old and new syllabus of ICAI for CA-Final course.

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