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**R. N. Lakhotia, Subhash Lakhotia**



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**on Income-tax Returns for Assessment Year 2023-24** Taxmann, 2023-06-29 The CBDT has released new Income tax Return ITR Forms for the Assessment Year 2023 24 vide Notification No 04 2023 dated 10 02 2023 and Notification No 05 2023 dated 14 02 2023 No significant changes have been made to the ITR Forms compared to last year s Only the bare minimum changes necessitated due to amendments in the Income tax Act 1961 have been made These ITR Forms will be applicable to file income tax returns in respect of income earned during the period 01 04 2022 to 31 03 2023 The applicability of the ITR forms for different taxpayers remains unchanged and small taxpayers can still use the simple ITR forms ITR 1 and ITR 4 without any additional conditions However ITR 1 can t be filed by an individual who is otherwise not liable to file but has to file because of depositing more than Rs 1 crore in one or more current accounts Taxmann s Advisory Research Team has prepared 73 FAQs on filing ITRs and bifurcated those into various categories **JAIIB Exam Prep Guide: Retail Banking & Wealth Management (RB & WM) | 1900+ Question Bank with Mock Tests | New Syllabus** Gurukul On Road, 2025-05-05 JAIIB Exam Prep Guide Retail Banking Wealth Management RB WM 1900 Question Bank with Mock Tests New Syllabus is your ultimate companion for cracking the JAIIB examination specially designed for banking professionals preparing for the Retail Banking Wealth Management paper Structured meticulously as per the latest IIBF 2025 syllabus this guidebook offers a powerful combination of 1900 module wise and unit wise practice questions 5 full length mock tests and detailed explanations for every answer Covering the entire syllabus systematically the book ensures thorough conceptual understanding smart application and real exam readiness Whether you are revising core fundamentals or strengthening advanced concepts across modules this guide provides the perfect platform to elevate your preparation Designed to simulate

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**Taxmann's 60+ FAQs on Income Tax Returns (ITR) | A.Y. 2022-23** Taxmann,2022-07-28 The CBDT has notified the Income tax Return ITR Forms New ITR Forms for the Assessment Year 2022 23 vide Notification No 21 2022 dated 30 03 2022 Notification No 23 2022 dated 01 04 2022 These ITR Forms will be applicable to file income tax returns in respect of income earned during the period 01 04 2021 to 31 03 2022 In this article we have prepared 63 FAQs on the filing of ITRs and bifurcated those into various categories Key Highlights 1 Applicable ITR forms for Assessment Year 2022 23 their applicability and due dates 2 When is it mandatory to file the return of income for an individual or HUF 3 Under what circumstances is a non resident exempt from filing a return of income 4 What is an updated return and who is eligible to file it 5 What should be the relevant accounting period for reporting foreign assets in Schedule FA 6 What is the meaning of Financial Interest 7 What is Annual Information Statement AIS and how to access it 8 How to report the cost of acquisition and sale consideration in case unlisted equity shares have been held during the year by way of gift will amalgamation etc 9 Whether property and buyer information is required to be reported under the Capital Gain Schedule if such property is situated outside India and sold to a non resident 10 How to claim TDS credit in ITR if the deductor didn t deposit TDS

Taxation History, Theory, Law and Administration Parthasarathi Shome,2021-04-09 Tax practitioners are unfamiliar with tax theory Tax economists remain unfamiliar with tax law and tax administration Most textbooks relate mainly to the US UK

or European experiences Students in emerging economies remain unfamiliar with their own taxation history This textbook fills those gaps It covers the concept of taxes in regards to their rationale principles design and common errors It addresses distortions in consumer choices and production decisions caused by tax and redressals The main principles of taxation efficiency equity stabilization revenue productivity administrative feasibility international neutrality are presented and discussed The efficiency principle requires the minimisation of distortions in the market caused by tax Equity in taxation is another principle that is maintained through progressivity in the tax structure Similarly other principles have their own ramifications that are also addressed A country s constitutional specification of tax assignment to different levels of government central state municipal are elaborated The UK is more centralised than the US and India India has amended its constitution to introduce a goods and services tax GST covering both central and state governments Drafting of tax law is crucial for clarity and this aspect is addressed Furthermore the author illustrates different types of taxes such as individual income tax corporate income tax wealth tax retail sales value added goods and services tax selective excises property tax minimum taxes such as the minimum alternate tax MAT cash flow tax financial transactions tax fringe benefits tax customs duties and export taxes environment tax and global carbon tax and user charges An emerging concern regarding the inadequacy of international taxation of multinational corporations is covered in some detail Structural aspects of tax administration are given particular attention

Problems and Solutions in Income Tax (including Short Questions)  
Assessment Year 2020-21 Dr. H. C. Mehrotra, Dr. S. P. Goyal, 2020-07-01 The salient features of the present edition are All the Problems and Solutions have been thoroughly revised in the light of up to date amendments in Income tax Law and Rules for Assessment Year 2020 21 Almost all numerical questions given at the end of the chapters of the authors other publications on Income tax viz Income tax Law and Accounts Aaykar Vidhan evam Lekhe Law and Practice of Income tax have been solved in this book and the number printed within brackets at the end of the questions in other publications is the problem number of this book The selection and sequence of the questions are well planned and systematic so as to cover all ticklish points within a reasonable number of questions Wherever needed detailed explanatory notes have been given at the end of solutions Candidates preparing for C A Company Secretaries Cost and Works Accountants and Income tax Departmental Examinations will particularly find the book very useful It will also be useful for candidates preparing for B Com and M Com Examinations of various Indian Universities

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**FAQs on Income-tax Returns for Assessment Year 2020-21** Taxmann, 2020-09-09 The Central Board of Direct Taxes CBDT has notified 7 Income tax Return ITR Forms These ITR Forms will be applicable for the Income tax return to be filed in respect of Assessment Year 2020 21 This publication contains 74 important FAQs to assist the taxpayers and tax professionals to file the accurate return of income Some of the key FAQs are as under 1 Classification of ITR forms based on Income and assessee 2 FAQ on how to exercise the option for lower tax regime under section 115BAA and 115BAB 3 FAQ on how to determine the residential status if assessee couldn't travel due to Covid 19 4 FAQ on exemptions and deductions to be available for the expenses or investments made during the extended period 5 FAQ on TDS Mismatch 6 FAQ on the taxability of income of a deceased assessee 7 FAQ on Aadhaar and PAN linking

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**As per NEP(Karnataka) Syllabus "LAW AND PRACTICE OF BANKING" B.com second semester,** Miss. Sunanda K. Angadi, 2023-02-16 A bank is a financial intermediary for the safeguarding transferring exchanging or lending of money Banks distribute money the medium of exchange it is like a tank of money it is collecting the fund from the public in the form of deposit and accumulated funds are distributed in the form of loans and advances A bank is a business and banks sell their services to earn money and they need to market and manage those services in a competitive field Banks are life blood of modern commercial activities Banks are very essential in economic growth of the country they are backbone of countries

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