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DIRECT TAX LAW & PRACTICE An income tax is a tax that governments impose on income generated by businesses and individuals within their jurisdiction. By law, taxpayers must file an income tax return annually

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to determine their tax obligations. Income taxes are a source of revenue for governments.

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of legal study which deals with the constitutional, common-law, statutory, tax treaty, and regulatory rules that constitute the law applicable to taxation. It covers the rules, policies and laws that oversee the

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tax process, which involves charges on estates, transactions, property, income, licenses and more by the government.

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| Advanced Tax Laws and**

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TAX LAWS AND PRACTICE (OLD SYLLABUS) (PART B - GOODS & SERVICES TAX) (Relevant for Students appearing in June, 2020 Examination) MODULE 1-PAPER 4 Disclaimer-This document has been prepared

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at the CS Executive level (Old Syllabus) where you will learn about the legal procedures and rules governing how tax rates are calculated. They cover charges on estates, income, property, transactions,

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Paper 4: CS Executive (Old Syllabus) – Tax Laws and Practice

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constitute the law applicable to

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PAPER 7: ADVANCED TAX LAWS AND PRACTICE Recommended

Readings: I. Direct Taxes 1.

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Girish Ahuja & Ravi Gupta :
Professional Approach to
Direct Taxes-Law and
Practice; Bharat Law House
(P) Ltd. 22, Tarun Enclave,
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2. E. A. Srinivas :
Corporate Tax Planning;

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to students under 2012 old

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taxes. This paper has been devised with a view to provide Advance Knowledge of Direct Tax laws i.e. Income Tax and Indirect Tax Laws i.e. Central Excise, Customs, Service Tax and VAT. Since, advance

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knowledge is required for professional programme covering all the aspects of tax laws namely tax planning in income tax and ...

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-Part II Indirect Taxes,

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relevant for December 2019 Examination (Not Notified by ICSI) Drafting Pleading and Appearance Amendments and Updates December 2019 Exam (Not Notified by ICSI)

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