

Taxmann's Direct Taxes Manual Volume 3

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direct taxes manual is a comprehensive three volume reference set consolidating all key aspects of indian direct tax laws widely regarded as a benchmark for excellence in direct taxation this manual provides authoritative and up to date content with unmatched accuracy and depth it has been the go to resource for practitioners and officials for over five decades and is known for its systematic coverage and clarity in explaining complex tax provisions this edition incorporates the latest legislative amendments including those introduced by the finance act 2025 making it helpful for understanding and applying current direct tax laws in india this book is intended for the following audience tax professionals and consultants chartered accountants tax advisors and consultants who handle tax planning compliance and litigation lawyers and legal practitioners advocates and legal experts specialising in tax law or involved in tax dispute resolution accountants and finance executives corporate finance officers auditors and accountants responsible for tax compliance and reporting government tax officers income tax department officials and revenue officers who need a comprehensive legal reference for the enforcement and administration of tax laws the present publication is the 55th edition 2025 edited by taxmann s editorial board with the following noteworthy features latest amendments incorporates all changes introduced by the finance act 2025 and earlier amendments ensuring coverage is up to assessment year 2025 26 comprehensive coverage serves as a one stop reference for the income tax act 1961 and allied legislation such as the black money act benami property transactions act relevant rules case law and official clarifications three volume set divided into three distinct volumes focusing on o acts o rules forms o rulings reference materials o this structure ensures quick navigation and easy access to specific information detailed annotations cross references each section is supplemented with legislative history relevant rules forms and circulars notifications helping readers interpret provisions and connect them with related statutes inclusion of return forms a y 2025 26 contains all income tax return forms for ay 2025 26 in a single place along with brief guidance on their applicability landmark rulings digest summaries of key judgments supreme court high courts etc that have shaped direct tax jurisprudence from 1922 to february 2025 direct taxes law lexicon words phrases an extensive lexicon explaining important words and phrases indexed alphabetically and by section offering clear definitions and judicial interpretations circulars notifications clarifications includes cbdt circulars notifications and official clarifications up to february 2025 crucial for resolving ambiguities in law coverage of schemes rules presents over 20 significant schemes and rules including e governance faceless assessments appeals e verification and tax specific levies stt ctt user friendly format structured content navigational aids detailed tables of contents and clear

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for each of the member countries of the European Union as well as of some of their key trading partners this guide provides systematic information on the following subjects the organization of the tax administration the outline of the tax system legal guidelines for tax auditing accounting obligations and changing the atmosphere of audits audit strategy auditing policy and the audit process international issues

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