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AY 2023-24**



Student Guide Income Tax

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Service**

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the United States Internal Revenue Service text.

Student Guide Income Tax:

Taxmann's Students' Guide to Income Tax | University Edition - The bridge between theory & application, in simple language, with explanation in a step-by-step manner | Finance Act 2023 | A.Y. 2023-24 Dr. Vinod K. Singhania, Dr. Monica Singhania, 2023-08-23 Taxmann's flagship publication for Students on Income Tax has been designed to bridge the gap between theory and application. This book is written in simple language explaining the provision of the law in a step-by-step manner with the help of suitable illustrations without resorting to paraphrasing of sections and legal jargons. This book is an authentic up-to-date amended textbook on Income Tax for students of B Com, M Com, MBA and other Professional Examinations. The present publication is the 69th Edition amended by the Finance Act 2023 updated till 1st August 2023. This book is authored by Dr. Vinod K. Singhania and Dr. Monica Singhania with the following noteworthy features:

- Student Oriented Book
- This book has been developed keeping in mind the following factors:
 - Interaction of the author teacher with their students in the classroom
 - Shaped by the author teacher's experience of teaching the subject matter at different levels
 - Reactions and responses of students have also been incorporated at different places in the book
- Self Learning Practice Book
- Features teach yourself technique enabling students to learn faster
- Analytical Discussions: Each para starts with analytical discussions
- Well Thought out Original Problems: A unique style of illustrating all complex provisions has been adopted throughout this book
- E Filing of Income tax Return: Case studies have been prepared for students to generate E Income tax Return
- Zero Error Follows Six Sigma Approach to achieve the benchmark of Zero Error

The contents of the book are as follows:

- Basic concepts that one must know
- Residential status and its effect on tax incidence
- Income that is exempt from tax
- Income under the head Salaries and its computation
- Income under the head Income from house property and its computation
- Income under the head Profits and gains of business or profession and its computation
- Income under the head Capital gains and its computation
- Income under the head Income from other sources and its computation
- Clubbing of income
- Set off and carry forward of losses
- Permissible deductions from gross total income
- Meaning of agriculture income and its tax treatment
- Individuals
- Computation of taxable income
- Hindu undivided families
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- Firms and association of persons
- Computation of taxable income
- Return of income
- Advance payment of tax
- Deduction and collection of tax at the source
- Interest payable by assessee
- Government
- Personal Tax Planning
- e Filing of Income tax Return

Student's Guide to Federal Income Tax, 1989 **Student's Guide To Income Tax - Problems & Solutions** Dr. Vinod K. Singhania/ Dr. Monica Singhania, 2010-09-01 **Taxmann's Students' Guide to Income Tax | University Edition [AY 2025-26] - Exam-focused Textbook Featuring—Clear Explanations | Practical Examples | Stepwise Guidance for Students** Dr. Vinod K. Singhania, Dr. Monica Singhania, 2025-08-07

Students Guide to Income Tax University Edition stands as the leading academic resource on Indian income tax law. Meticulously updated to incorporate all legislative amendments and tailored for the Assessment Year 2025-26, this book offers comprehensive concept-driven and practice

oriented coverage for university students and aspirants of professional courses Written in a clear step by step style it bridges the gap between theory and application enabling students to master even the most intricate provisions of income tax law with ease This book is intended for the following audience University Students Pursuing graduate and postgraduate courses in Commerce Management Law and related fields CA CS CMA CFA Aspirants Especially at the foundation intermediate levels seeking clarity and examination ready coverage Tax Professionals supports learning with practical case studies and e filing demonstrations Self evaluation Unsolved exercises can be further practised with the companion volume Students Guide to Income Tax Problems Solutions available separately Renowned Authorship Dr Vinod K Singhanian a stalwart in Indian tax education and Dr Monica Singhanian an acclaimed academician bring decades of teaching research and practical expertise to this title Student friendly Language Written in a lucid exam oriented manner without sacrificing depth or precision Updated for e Filing Regime Special emphasis on e filing PAN Aadhaar and digital compliance requirements reflecting the realities of modern tax administration The coverage of the book is as follows Basic Concepts o Assessment year previous year gross total income total income agricultural income capital vs revenue tax computation etc Residential Status o Impact on tax incidence for all entities individuals HUFs firms companies etc Exemptions o Detailed treatment of income not taxable under Section 10 and special provisions for select undertakings Heads of Income o Exhaustive explanation and computation for Salaries House Property Profits and Gains of Business or Profession Capital Gains and Other Sources Deductions Reliefs o Thorough discussion on permissible deductions from gross total income under Sections 80C to 80U including sectoral and situational reliefs Clubbing Set off Carry Forward o Guidance on aggregation of income clubbing provisions and managing losses across heads of income Taxation of Special Entities o Separate chapters on Individuals HUFs Firms and Associations of Persons focusing on the computation of taxable income and tax liability Procedural Compliance o Coverage on advance tax TDS TCS interest return filing including e filing PAN and updated return provisions Practice ready o Includes tax rates illustrative case studies and a practical chapter on e filing income tax returns The structure of the book is as follows Chapter wise Logical Progression The book progresses from basic principles to advanced computations each chapter beginning with clear objectives and analytical discussion Point wise Recapitulation Each topic is followed by concise bullet point summaries to aid quick revision Numbered Paragraphs Facilitates easy reference and targeted reading Solved Examples Exercises Ample solved illustrations followed by unsolved exercises to consolidate conceptual learning Companion Support Unsolved exercises in this book are aligned for easy practice with the separate companion title Problems Solutions

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