

RATE OF TDS ON RENT UNDER SECTION 1941

Nature of Rent	Rate of TDS
Rent on Plant, Equipment, and Machinery	2%
Land, Building, Furniture, or Fittings	10%

Tds On Service Tax On Rent

A.N. Shanbhag, Sandeep Shanbhag

Tds On Service Tax On Rent:

Income Tax Law and Accounts AY 2022-23 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2022-01-07 Largest Selling Book since 1964 and over the last 58 years of its existence the book has established a reputation for itself as the most definitive work on the subject of income tax Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2022 23 Further the amendments made by the Finance Act 2022 applicable for the Assessment Year 2022 23 have been incorporated in the book The present edition of the book has several unparalleled features which make it distinct from other available text books on Income Tax A simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language Each topic after a theoretical exposition is followed by illustrations to facilitate the students to master the practical application of Income Tax Law User friendly examination oriented style facilitating easy comprehension of each topic Solved Illustrations and Ouestions for exercise are largest in number in comparison to other books on income tax Unsurpassed for over 58 years The book is trusted and relied upon for accuracy and reliability Mistakeless printing on paper of superior quality at moderate price Questions from latest Examination Papers of various universities have been included in the revised edition of the book At the end of each chapter Short Answer Objective Type and Short Numerical Questions have been added with answers A unique feature of the revised edition is that Section wise Index has been incorporated Accounts-II A.Y 2020-21 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2020-07-01 About the Taxation Law the Finance No 2 Act 2019 the Taxation Laws Amendment Act 2019 and the Finance Act 2020 as applicable to Assessment Year 2020 21 Provisions of the Taxation and other Laws Relaxation of Certain Provisions Ordinance 2020 dated 31 3 2020 have been incorporated in the book In the chapter of Deduction of Tax at Source and Collection of Tax at Source new reduced rates by 25% w e f 14 5 2020 have been included A simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language Each topic after a theoretical exposition is followed by illustrations to facilitate the students to master the practical application of Income Tax Law User friendly examination oriented style facilitating easy comprehension of each topic Solved Illustrations and Questions for exercise are largest in number in comparison to other books on income tax Unsurpassed for over 56 years The book is trusted and relied upon for accuracy and reliability Mistakeless printing on paper of superior quality at a moderate price Questions from the latest Examination Papers of various universities have been included in the revised edition of the book At the end of each chapter Short Answer Objective Type and Short Numerical Questions have been added with answers A chapter on Goods and Service Tax G S T has been included CA Inter Income Tax Main Class Books (Both Modules) May 25, Sep 25 & Jan 26 Exam CA. Saket Ghiria, 2025-01-17 Dear Friends this contains main class books both modules of CA Inter Income Tax that we give to our students in the class both face to face online This Book is applicable for May 25 Sep 25 Jan 26 Exam These Class Modules

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Bank Deposits Company Fixed Deposits and more Corporate Tax Planning & Management A.Y 2021-22 & 2022-23 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2021-01-07 The present 19th edition of the book has been thoroughly revised and enlarged Salient Features of the Corporate Tax Planning Management AY 2021 22 2022 23 Book The legal position as amended up to June 2021 is given Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most updated book on Income Tax for the Assessment Year 2021 22 Further the amendments made by the Finance Act 2020 and the Taxation and Other Laws Relaxation and Amendment of Certain Provisions Act 2020 applicable for the Assessment Year 2021 22 have been incorporated in the book In the chapter on Deduction and Collection of Tax at Source new rates have been included Also newly inserted sections 194P 194Q 206AB and 206CCA of the Income Tax Act applicable from 01 July 2021 have been included in the book Relief Measures in view of Covid 19 vide CBDT Press Release dated 25th June 2021 have been included in the book User friendly examination oriented style facilitating easy comprehension of each topic Solved Illustrations and Questions for exercise are the largest in number in comparison to other books on income tax A simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language Each topic after a theoretical exposition is followed by illustrations to facilitate the students to master the practical application of Corporate Tax Law The book is useful for the students of all professional examinations like M B A C A C S ICWA and M Com and the persons who are interested in Tax Planning In the Wonderland of Investment (FY 2018-19) A.N. Shanbhag, Sandeep Shanbhag, 2018-04-30 Taxation Law & Accounts including G.S.T For B. Com. Semester VI of Kerala University Dr. H.C. Mehrotra, Prof. V.P. Agarwal, 2022-07-01 Largest Selling Book since 1964 and over the last 58 years of its existence the book has established a reputation for itself as the most definitive work on the subject of income tax Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2022 23 Further the amendments made by the Finance Act 2022 and the Taxation and Other Laws Relaxation and Amendment of Certain Provisions Act 2021 applicable for the Assessment Year 2022 23 have been incorporated in the book In the chapter Preparation and Filing of Return of Income details and new features of new E filing Website of the Income Tax Department launched on 7 6 2021 has been included In the chapter of Deduction and Collection of Tax at Source newly inserted sections 194R and 194S of the Income Tax Act applicable from 01 07 2022 have been included A simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language Each topic after a theoretical exposition is followed by illustrations to facilitate the students to master the practical application of Income Tax Law User friendly examination oriented style facilitating easy comprehension of each topic Solved Illustrations and Questions for exercise are largest in number in comparison to other books on income tax Unsurpassed for over 58 years The book is trusted and relied upon for accuracy and reliability Mistakeless printing on paper of superior quality at moderate price Latest question Paper of

Calicut University has been included in the revised edition of the book At the end of each chapter Short Answer Objective Type and Short Numerical Ouestions have been added with answers Income Tax including Tax Planning & Management A.Y 2020-21 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2020-07-01 The present 41st edition of the Income Tax including Tax Planning The Income Tax Rules 1962 as amended up to date The Finance Act 2019 the Finance No 2 Act 2019 the Finance Act 2020 and the Taxation Laws Amendment Act 2019 as applicable to Assessment Year 2020 21 and the Latest Circulars and Notifications of C B D T The salient features of the book are The language of the book is simple and lucid All important aspects of Tax Planning and Management for the Assessment Years 2020 21 and 2021 22 have been included in the book Small illustrations and examples are given for ticklish law points so as to make them easy and self explanatory for students to understand the subject Provisions of Taxation and other Laws Relaxation of Certain Provisions Ordinance 2020 dated 31 3 2020 have been incorporated in the book In the chapter Deduction and Collection of Tax at Source reduced rates applicable for the period from 14 5 2020 to 31 3 2021 have been incorporated All important case laws and circulars notifications reported upto June 2020 have been incorporated At the end of the book salient features of Direct Tax Vivad se Vishwas Act 2020 have been incorporated More than 500 solved illustrations have been given in various chapters from the guestions set for examinations conducted by the various Universities Income Tax For B.Com. VIth Semester of Mahatma Gandhi University, Kottayam (Kerala) Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2022-07-01 Largest Selling Book since 1964 and over the last 58 years of its existence the book has established a reputation for itself as the most definitive work on the subject of income tax Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2022 23 Further the amendments made by the Finance Act 2022 applicable for the Assessment Year 2022 23 have been incorporated in the book The present edition of the book has several unparalleled features which make it distinct from other available text books on Income Tax In the chapter of Deduction and Collection of Tax at Source newly inserted sections 194R and 194S of the Income Tax Act applicable from 01 07 2022 have been included A simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language Each topic after a theoretical exposition is followed by illustrations to facilitate the students to master the practical application of Income Tax Law User friendly examination oriented style facilitating easy comprehension of each topic Solved Illustrations and Questions for exercise are largest in number in comparison to other books on income tax Unsurpassed for over 58 years The book is trusted and relied upon for accuracy and reliability Mistakeless printing on paper of superior quality at moderate price Questions from latest Examination Papers of various universities have been included in the revised edition of the book At the end of each chapter Short Answer Objective Type and Short Numerical Questions have been added with answers Direct Tax including Tax Planning & Management AY 2020-21 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2020-07-01 The present 41st edition of the book has been thoroughly revised in

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In the chapter on Deduction of Tax at Source and Collection of Tax at Source new rates have been included Also newly inserted sections 194P 194Q 206AB and 206CCA of the Income Tax Act applicable from 01 July 2021 have been included in the book Relief Measures in new of Covid 19 vide CBDT Press Release dated 25th June 2021 have been included in the book A simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language Each topic after a theoretical exposition is followed by illustrations to facilitate the students to master the practical application of Income Tax Law User friendly examination oriented style facilitating easy comprehension of each topic Solved Illustrations and Questions for exercise are the largest in number in comparison to other books on income tax Unsurpassed for over 57 years The book is trusted and relied upon for accuracy and reliability Mistakeless printing on paper of superior quality at a moderate price Questions from the latest Examination Papers of various universities have been included in the revised edition of the book At the end of each chapter Short Answer Objective Type and Short Numerical Questions have been added with answers A unique feature of the revised edition is that Section wise Index has been Income Tax Law and Accounts A.Y 2023-24 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2022-06-12 Salient Features of the Finance Act 2023 A Providing Tax Relief Under New Personal Tax Regime New Tax Regime is Default Regime New Tax Rates under New Regime Section 87A Rebate till 7 lakh under New Regime Standard Deduction of 50 000 available under New Regime Surcharge for HNIs reduced to 25% from 37% Leave Encashment increased to 25 lakh B Socio Economic Welfare Measures Promoting timely payments to Micro and Small Enterprises Increasing threshold limit for Co operatives to withdraw cash without TDS Penalty for cash loan transactions against primary co operatives Relief to start ups in carrying forward and setting off of losses Extension of date of incorporation for eligible start up for exemption Conversion of Gold to Electronic Gold Receipt and vice versa 15 per cent concessional tax to promote new manufacturing co operative society C Ease of Compliance Increasing threshold limits for presumpting taxation schemes D Widening and Deepening of Tax Base and Anti Avoidance TDS and Taxability on Net Winnings from Online Games Increasing rate of TCS of certain remittances Limiting the roll over benefit claimed under section 54 and section 54F Preventing permanent deferral of taxes through undervaluation of inventory Rationalisation of exempt income under life insurance policies Alignment of provisions of section 45 5A with the TDS provisions of section 194 IC Prevention of double deduction claimed on interest on borrowed capital for acquiring renewing or reconstructing a property Defining the cost of acquisition in case of certain assets for computing capital gains E Improving Compliance and Tax Administration Introduction of the authority of Joint Commissioner Appeals Rationalisation of Appeals to the Appellate Tribunal Assistance to authorised officer during search and seizure Rationalisation of the provisions of the Prohibition of Benami Property Transaction Act 1988 the PBPT Act Alignment of timeline provisions under section 153 of the Act Provisions relating to re assessment proceedings F Rationalisation Facilitating TDS credit for income already disclosed in the return of income of past year Clarification regarding advance tax

while filing Updated Return Bringing the non resident investors within the ambit of section 56 2 viib to eliminate the possibility of tax avoidance Providing clarity on benefits and perquisites in cash Rationalisation of the provisions of Charitable Trust and Institutions Set off and withholding of refunds in certain cases **Income Tax including Tax** Planning & Management A.Y 2022-23 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2022-01-07 The present 43rd edition of the book has been thoroughly revised in the light of the amendments made by The Income Tax Act 1961 The Income Tax Rules 1962 as amended up to date Salient Features of the Income Tax including Tax Planning Management Book Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2022 23 Further the amendments made by the Finance Act 2022 applicable for the Assessment Year 2022 23 have been incorporated in the book The present edition of the book has several unparalleled features which make it distinct from other available text books on Income Tax A simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language User friendly examination oriented style facilitating easy comprehension of each topic A unique feature of the revised edition is that Section wise Index has been incorporated The language of the book is simple and lucid Small illustrations and examples are given for ticklish law points so as to make them easy and self explanatory for students to understand the subject All important case laws and circulars notifications reported upto June 2022 have been incorporated Income Tax & GST For B.Com Semester VIth of Calicut University Dr. H.C. Mehrotra, Prof. V.P. Agarwal, Largest Selling Book since 1964 and over the last 58 years of its existence the book has established a reputation for itself as the most definitive work on the subject of income tax Even the last minute changes in the law have been incorporated in this revised edition of the book and as such it is the latest and most update book on Income Tax for the Assessment Year 2022 23 Further the amendments made by the Finance Act 2022 and the Taxation and Other Laws Relaxation and Amendment of Certain Provisions Act 2021 applicable for the Assessment Year 2022 23 have been incorporated in the book In the chapter Preparation and Filing of Return of Income details and new features of new E filing Website of the Income Tax Department launched on 7 6 2021 has been included In the chapter of Deduction and Collection of Tax at Source newly inserted sections 194R and 194S of the Income Tax Act applicable from 01 07 2022 have been included A simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language Each topic after a theoretical exposition is followed by illustrations to facilitate the students to master the practical application of Income Tax Law User friendly examination oriented style facilitating easy comprehension of each topic Solved Illustrations and Questions for exercise are largest in number in comparison to other books on income tax Unsurpassed for over 58 years The book is trusted and relied upon for accuracy and reliability Mistakeless printing on paper of superior quality at moderate price Latest question Paper of Calicut University has been included in the revised edition of the book At the end of each chapter Short Answer Objective Type and Short Numerical Questions have been added

with answers Corporate Tax Planning & Management A.Y 2020-21 & 2021-22 Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2020-07-01 The present edition of the book has been thoroughly revised and enlarged Salient Features of the Book The legal position as amended up to June 2020 is given The law stated in the book is on the basis of the Income Tax Act 1961 and the Income Tax Rules 1962 as amended up to date besides the Finance Act 2020 and Circulars and Notifications issued by Central Board of Direct Taxes up to June 2020 A simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language Each topic after a theoretical exposition is followed by illustrations to facilitate the students to master the practical application of Corporate Tax Law The book is useful for the students of all professional examinations like M B A C A C S ICWA and M Com and the persons who are interested in Tax **Direct Taxes** Lal,2008-09 Introduction to Banking Vijayaragavan Iyengar, 2009 Banking today is not Planning what it was some years back The basic purpose for which banks came into being was deposit mobilization and credit dispensation which in a short form can be called 3 6 3 banking It is not the same any more as the major agenda of the banks today is to multiply profits through an array of services like insurance mutual fund wealth management etc to customers The growth of financial markets blurring of product boundaries new network technologies have brought in enormous opportunities in the banking sector The key to success is knowledge on the subject and updation of the events in the sector Living up to the aspirations and requirements of the industry many Indian Universities have introduced Banking as a subject in the curriculum of management courses at the undergraduate and Postgraduate levels Business Schools and institutes of academic excellence have evolved exclusive courses on Banking to tap the potential in the field This book meets the requirements of the subject in all its angles and intends to serve the requirements of management students who would like to make a career in banking and for those in pursuit of promotional avenues within the bank Law Relating to Tax **Planning and Development** Mr. Rohit Manglik, 2024-03-12 EduGorilla Publication is a trusted name in the education sector committed to empowering learners with high quality study materials and resources Specializing in competitive exams and academic support EduGorilla provides comprehensive and well structured content tailored to meet the needs of students across various streams and levels

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