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2024-25

STUDENTS' GUIDE TO
INCOME TAX
& GST

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STUDENTS' GUIDE TO INCOME TAX & GST

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Dr. Vinod K. Singhania
Dr. Monica Singhania

71st Edition
2024-25

PROBLEMS & SOLUTIONS
Students' Guide To
Income Tax & GST - Problems & Solutions



Vk Singhanian Students Guide To Income Tax

Dr. V. K. Singhanian/dr. Kapil Singhanian

Vk Singhania Students Guide To 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, Dr. Monica Singhania with the following noteworthy features:

- Student Oriented Book
- This book has been developed keeping in mind the following factors:
 - o Interaction of the author teacher with their students in the classroom
 - o Shaped by the author teacher's experience of teaching the subject matter at different levels
 - o 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
- Computation of taxable income
- 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

Students Guide To Income Tax (hindi) Dr. V. K. Singhania/dr. Kapil Singhania, 2009-06-01 *Taxmann's Students' Guide to Income Tax | Basic Personal Taxation – Authentic, up-to-date & amended textbook on Income Tax written in simplistic language, in a concise size that is well-structured* Dr. Vinod K. Singhania, Dr. Monica Singhania, 2022-11-24 This textbook on income tax has been written within the following parameters: Simplistic Language, Concise Size, Well structured. Also it explains the provisions of the Income tax Act in a step by step manner. It provides numerous to the point illustrations without resorting to paraphrasing of sections and legal jargons. Lastly the topics are discussed with precise clarity followed by point wise recapitulation. This

book is an authentic up to date amended textbook on Income Tax for students of B Com Generic Elective GE 6 et al The Present Publication is the Latest Edition amended by the Finance Act 2022 updated till 1st November 2022 This book is authored by Dr Vinod K Singhania Dr Monica Singhania with the following noteworthy features 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 Student Oriented Book This book has been developed keeping in mind the following factors o Interaction of the author teacher with their students in the classroom o Shaped by the author teacher s experience of teaching the subject matter at different levels o Reactions and responses of students have also been incorporated at different places in the book 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 Return of income Advance payment of tax Personal Tax Planning e Filing of Income tax Return ASSESSMENT OF BUSINESS PROFITS S.N.L Agarwala/prabhat Agarwal/usha Agarwal,2003 A Comprehensive and Practical Guide on Assessment of Profits from Business Emerging trends in assessment of profit Challenges to book profit Profitability ratios Additions and deductions Deemed profits and gains Export profit Presumptive income Protective assessment Assessment in search and seizure cases under the Block Assessment Scheme as well as under New Assessment Scheme This book will help in developing skills for determination of profit that is charged to income tax It is useful for tax administrators tax consultants and taxpayers as a handy reference book on the subject **Student'S Guide To Income Tax - Problems & Solutions** Dr. Vinod K Singhania/ Dr Monica Singhania,2010-09-01 **Tax laws and practice** DR.VEENA SONI,2022-09-30 *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

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Table of Contents Vk Singhania Students Guide To Income Tax

1. Understanding the eBook Vk Singhania Students Guide To Income Tax
 - The Rise of Digital Reading Vk Singhania Students Guide To Income Tax
 - Advantages of eBooks Over Traditional Books
2. Identifying Vk Singhania Students Guide To Income Tax
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Vk Singhania Students Guide To Income Tax
 - User-Friendly Interface
4. Exploring eBook Recommendations from Vk Singhania Students Guide To Income Tax
 - Personalized Recommendations
 - Vk Singhania Students Guide To Income Tax User Reviews and Ratings
 - Vk Singhania Students Guide To Income Tax and Bestseller Lists
5. Accessing Vk Singhania Students Guide To Income Tax Free and Paid eBooks
 - Vk Singhania Students Guide To Income Tax Public Domain eBooks
 - Vk Singhania Students Guide To Income Tax eBook Subscription Services
 - Vk Singhania Students Guide To Income Tax Budget-Friendly Options
6. Navigating Vk Singhania Students Guide To Income Tax eBook Formats
 - ePub, PDF, MOBI, and More
 - Vk Singhania Students Guide To Income Tax Compatibility with Devices
 - Vk Singhania Students Guide To Income Tax Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Vk Singhania Students Guide To Income Tax
 - Highlighting and Note-Taking Vk Singhania Students Guide To Income Tax
 - Interactive Elements Vk Singhania Students Guide To Income Tax

8. Staying Engaged with Vk Singhania Students Guide To Income Tax
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Vk Singhania Students Guide To Income Tax
9. Balancing eBooks and Physical Books Vk Singhania Students Guide To Income Tax
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Vk Singhania Students Guide To Income Tax
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Vk Singhania Students Guide To Income Tax
 - Setting Reading Goals Vk Singhania Students Guide To Income Tax
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Vk Singhania Students Guide To Income Tax
 - Fact-Checking eBook Content of Vk Singhania Students Guide To Income Tax
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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