



Contents

	PAGE
Preface	I-5
Chapter 1 ◆ BASIC CONCEPTS OF INCOME TAX LAW AND TAX RATES	1.1
Chapter 2 ◆ RESIDENTIAL STATUS [SEC. 6]	2.1
Chapter 3 ◆ INCOMES WHICH DO NOT FORM PART OF TOTAL INCOME	3.1
Chapter 4 ◆ SALARY INCOME	4.1
Chapter 5 ◆ HOUSE PROPERTY INCOME	5.1
Chapter 6 ◆ CAPITAL GAINS	6.1
Chapter 7 ◆ INCOME FROM BUSINESS OR PROFESSION	7.1
Chapter 8 ◆ INCOME FROM OTHER SOURCES	8.1
Chapter 9 ◆ PROVISIONS OF CLUBBING, SET-OFF AND CARRY FORWARD OF LOSSES	9.1
Chapter 10 ◆ DEDUCTIONS FROM GROSS TOTAL INCOME	10.1
Chapter 11 ◆ COMPUTATION OF VARIOUS ENTITIES	11.1
Chapter 12 ◆ TAX PLANNING, AVOIDANCE AND EVASION (INCLUDING GAAR)	12.1
Chapter 13 ◆ TDS & TCS, RECOVERY PROVISIONS	13.1

	PAGE
Chapter 14	
◆ TAX AUTHORITIES	<i>14.1</i>
Chapter 15	
◆ TAX ASSESSMENTS	<i>15.1</i>
Chapter 16	
◆ APPEALS & REVISIONS & SETTLEMENT	<i>16.1</i>
Chapter 17	
◆ PENALTIES	<i>17.1</i>
Chapter 18	
◆ OFFENCES & PROSECUTION	<i>18.1</i>
Chapter 19	
◆ MISCELLANEOUS TOPICS	<i>19.1</i>
Chapter 20	
◆ INTERNATIONAL TAXATION	<i>20.1</i>

TAXMANN