

# **LAW OF DIRECT TAXATION**

[INCOME TAX ACT, 1961]

[Incorporated the Changes Made by the Finance Act, 2023]

*BY*

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# CONTENTS

## UNIT I TAXATION

### CHAPTER 1 MEANING, NATURE AND SCOPE OF TAXATION

	<i>Page</i>
Meaning of 'Taxation'.....	1
Nature and Scope of Taxation.....	1
Nature of taxation.....	2
Scope of Taxation.....	2
Purpose of Taxation.....	2

### CHAPTER 2

### CONSTITUTIONAL PROVISIONS OF TAXATION

(1) "No Tax Shall be Levied or Collected Except by Authority of Law." (Article 265).....	4
(2) Consolidated Funds and Public Accounts and Contingency Funds and the Custody of Funds (Arts. 266 and 267 and Arts. 282-284).....	6
Consolidated Fund and Public Account (Article 266).....	6
Contingency Fund (Art. 267).....	6
Custody of Funds.....	7
(3) Taxation and Fundamental Rights (Constitutional Remedies Against Illegal Taxation) [Articles 13, 14, 19(1)(g) and 27].....	7
Articles 13 and 14 of the Constitution of India.....	7
Article 19(1)(g) of the Constitution of India.....	9
Article 27 of the Constitution of India.....	9
(4) Powers of the Union and the States to Levy Taxes (Lists in Seventh Schedule).....	10
Union List (List I).....	10
State List (List II).....	11
Concurrent List (List III).....	11
(5) Constitutionality of Different Tax Acts.....	12
I. Constitutionality of Income Tax Act.....	12
II. Constitutionality of the Wealth Tax Act.....	12
III. Constitutionality of Gift Tax Act.....	13
(6) Distribution of Tax Resources Between the Union and the States (Articles 268 to 279).....	13

(7) Surcharge (Article 271) .....	Page 18
(8) The Finance Commission (Articles 280 and 281) .....	18
Constitution of Finance Commission .....	21
Functions of the Finance Commission .....	21
Recommendations of the Finance Commission .....	22
Obligatory Functions .....	23
Implementation of the Recommendations .....	23
Resource Transfers by the Finance Commissions .....	23
Principles of Division of Net Tax Proceeds .....	23
Principles Governing the Share of Income Tax .....	24
Principles Followed in the Distribution of Excise Duty .....	24
Grants-in-Aid .....	25
Report of the 15th Finance Commission for 2021-26 .....	26
Share of States in Central Taxes .....	26
Criteria for Devolution .....	27
Grants .....	28
Fiscal roadmap .....	29
Other recommendations .....	30
(9) Inter-Government Tax Immunities [The Doctrine of Immunity of Instrumentality] (Articles 285 to 289) .....	33
[Exemptions or Restrictions of Imposition of Taxes on Other Governments] .....	33
Exemption of Union Property from State Taxation (Art. 285) .....	33
Exemption from Taxes on Electricity (Art. 287) .....	34
Exemption from Taxation by States in Respect of Water or Electricity in Certain Cases (Art. 288) .....	34
Exemption of Property and Income of a State from Union Taxation (Art. 289) .....	34
Restrictions as to Imposition of Tax on the Sale or Purchase of Goods Outside the State (Art. 286) .....	35
Directive Principles of State Policy through Money and Finance Bill .....	36

## CHAPTER 3

## TAXES AND KIND OF TAXES

Taxes .....	Page 36
Other Definitions .....	39
Characteristics or Elements of "Taxes" .....	40
Kinds of Taxes .....	40
(1) Income Tax .....	40
(a) Personal Income Tax .....	40

	<i>Page</i>
Definition of Income.....	41
Gross versus Net Income .....	42
Deductions to encourage certain activities .....	43
Rate of Tax .....	43
Economic effects of Income Taxation.....	43
(b) Corporate Income Tax (Corporate Tax).....	44
Nature of Corporation .....	44
Measurement of Taxable profits .....	45
Corporate tax rate.....	45
Effects of Corporate Income Tax.....	46
(c) Capital Gains tax.....	46
Causes for capital gain .....	47
Capital Gains Tax in India.....	47
Case for Capital Gains Tax .....	48
Case against Capital Gains Tax .....	48
(d) Taxes on Payroll or Work force .....	48
Taxes on Property .....	49
(a) Property Tax and Land Value Tax .....	49
(b) Estate or Inheritance Tax (Death Duty) .....	50
Case for estate or inheritance or death duties or taxes.....	50
Case against Death duties : Demerits of Death Duties.....	51
(c) Gift Tax.....	51
(d) Expatriation Tax .....	52
(e) Transfer Tax .....	53
(f) Wealth Tax (Net Worth Tax).....	53
Advantages of Wealth Tax .....	54
Disadvantages.....	55
Expenditure Tax .....	55
Taxes on Goods and Services [Commodity Taxes] .....	57
Commodity Taxes (Consumption Taxes).....	57
(a) Sales Tax .....	58
Merits of Sales Tax .....	59
Demerits of Sales Tax.....	59
(b) Value Added Tax (VAT).....	59
Calculation of value-added by a firm.....	60
Subtraction Method .....	60
Addition Method .....	60
Importance .....	61
(c) Excise Tax .....	61
Merits and Demerits of Excise Taxation .....	62

	Page
(d) Tariff (Pigovian tax) (Customs Duties) .....	63
(e) Goods and Services Tax (India).....	63
Central GST and State GST.....	63
Integrated GST .....	63
Key features of GST.....	63
Old Indirect Tax Regime in India .....	64
Multiplicity of Taxes .....	64
Complex .....	64
Cascading effects of taxes.....	65
Multiple Compliance.....	65
Tax Arbitrage .....	65
GST is seen as a solution to the above problems.....	66
Tax-Rate under the proposed GST .....	67
Migration of the existing taxpayers to GST regime .....	67
Renewed GST concerns .....	67
(5) Other Taxes.....	68

#### CHAPTER 4

### BASIC CANONS OF TAXATION

(1) Canon of Equality .....	70
(2) Canon of Certainty .....	70
(3) Canon of Convenience .....	71
(4) Canon of Economy .....	71
(5) Qualities of Certainty and Convenience .....	72
(6) Canon of Productivity.....	72
(7) Canon of Elasticity .....	72
(8) Canon of Diversity .....	72
(9) Canon of Simplicity .....	72
(10) Canon of Neutrality.....	72
(11) Canon of Expediency .....	72
(12) Canon of Flexibility .....	73
(13) Canon of Contribution to Economic Stabilization .....	73
(14) Canon of Coordination.....	73
Adam Smith's Canons of Taxation and the Indian Tax System .....	73

#### CHAPTER 5

### DIRECT AND INDIRECT TAXES

Difference between Direct Taxes and Indirect Taxes .....	75
Merits or Advantages of Direct Taxes.....	76
Demerits or Disadvantages of Direct Taxes .....	77
Merits or Advantages of Indirect Taxes.....	77

	<i>Page</i>
Demerits or Disadvantages of Indirect Taxes .....	78
Indirect Taxes in India.....	79
Growth and Development of Direct Tax Laws in India Since 1860.....	80

## CHAPTER 6

LIMITS OF TAXATION.....	81
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## UNIT II

## INCOME TAX ACT, 1961

## CHAPTER 1

## HISTORICAL OUTLINE OF INCOME TAX LAW

i) Definition of Income .....	86
ii) Agricultural Income.....	89
(a) Definition of Agricultural Income.....	89
(b) Instances of Agricultural Income.....	91
(c) Non-Agricultural Income.....	92
(d) Computation of Net Agricultural Income.....	92
iii) Previous Year and Assessment Year.....	93
Assessment Year [Sec. 2(9)].....	93
Previous year [Sec. 2(34) and Section 3].....	94
iv) Definition of Assessee [Sec. 2(7)] and Person [Sec. 2(31)].....	94
Assessee.....	94
Person.....	95

## CHAPTER 2

## RESIDENTIAL STATUS

Residential Status of an Individual.....	97
(ii) Resident But Not Ordinary Resident [Sec. 6(1), 6(6)(a)].....	98
(iii) Non-resident.....	99
I. Residential Status of a Hindu Undivided Family [Sec. 6(2)].....	99
II. Residential Status of the Firm and Association of Persons [Sec. 6(2)].....	100
V. Residential Status of a Company [Sec. 6(3)].....	100
V. Residential Status of Every Other Person [Sec. 6(4)].....	100

## CHAPTER 3

## INCIDENCE OF TAX

Incidence of Tax in the Case of a Resident and Ordinarily Resident Assessee [Sec. 5(1)].....	101
I. Incidence of Tax in the Case of Resident but not Ordinarily Resident Assessee [Sec. 5(1)].....	101
II. Incidence of Tax in the Case of a Non-resident [Sec. 5(2)].....	102

	Page
Apportionment of Income between Spouses Governed by Portuguese Civil Code [Sec. 5A].....	102
Income Deemed to be Received (Sec. 7).....	102
Dividend Income (Sec. 8).....	102
Income Deemed to Accrue or Arise in India (Section 9).....	102
Certain activities not to constitute business connection in India (Section 9A) .....	110
Income on receipt of capital asset or stock in trade by specified person from specified entity (Section 9B).....	113

#### CHAPTER 4

### CHARGE OF INCOME TAX

TAX RATES.....	115
Normal tax rates for Individual & HUF:.....	115
Non-resident individual/HUF.....	118
Special tax Rate for Individual and HUFs .....	119
Conditions to be satisfied: .....	120
Normal tax rates applicable to a firm .....	122
Normal Tax rates applicable to a domestic company.....	122
Special Tax rates applicable to a domestic company .....	122
Normal tax rates applicable to a foreign company.....	123
Normal tax rates applicable to a Co-operative societies.....	124
Special tax rates applicable to a Co-operative societies.....	124
Normal tax rates applicable to local authorities .....	125

#### CHAPTER 5

### STATUTORY EXCEPTIONS TO INCOME TAX

Incomes Exempt from Tax under Section 10.....	127
I. Income Totally Exempt .....	127
Rupee Deposit Scheme and Resident Foreign Currency Account Scheme .....	128
II. Income Partly Exempt.....	128
Income of Minor [Sec. 10(32)] .....	128
III. Non-residents and Foreign Companies.....	128
Interest to Non-residents [Sec. 10(4), (4B)] .....	128
Certain Income of a Foreign Company [Sec. 10(6A)] .....	128
Tax Paid on Behalf of Non-resident [Sec. 10(6B)] .....	129
Tax Paid on Behalf of the Foreign Government [Sec. 10(6BB)] .....	129
Aircraft Lease Rent Payable to Foreign Government [Sec. 10(15A)].....	129
Technical Fees Received by a Notified Foreign Company [Sec. 10(6C)] .....	129

	<i>Page</i>
Any Income to a Non-resident by way of Royalty or Fee for Technical Service Rendered [Sec. 10(6D)].....	129
I. Individuals .....	129
Income of a Foreign Government Employee under Cooperative Technical Assistance Programme [Sec. 10(8)] .....	129
Remuneration or Fees Received by Non-resident Consultants and their Foreign Employees [Sec. 10(8A), (8B)] .....	130
Income of Family Members of an Employee Serving under a Cooperative Technical Assistance Programme [Sec. 10(9)] .....	130
Perquisite of an Employee [Sec. 10(10CC)].....	130
Exemptions Relating to Income Chargeable under the Head 'Salaries' [Sec. 10(5) to 10(14)].....	130
(1) Value of Travel Concession or Assistance [Sec. 10(5)] .....	130
(2) Exemption in the Case of a Foreign National [Sec. 10(6)] .....	130
(3) Indian Citizen Employed Abroad by Government of India [Sec. 10(7)] .....	131
(4) Death-Cum-Retirement Gratuity [Sec. 10(10)].....	131
(5) Commuted Pension [Sec. 10(10A)].....	132
(6) Leave Salary [Sec. 10(10AA)].....	132
(7) Retrenchment Compensation [Sec. 10(10B)] .....	132
(8) Voluntary Retirement Scheme (Read with rule 2BA) [Sec. 10(10C)] .....	132
(9) Statutory or Public Provident Fund [Sec. 10(11)].....	133
(10) Sukanya Samriddhi Yojana [Sec. 10(11A)] .....	133
(11) Recognized Provident Fund [Sec. 10(12)].....	133
(12) Payment from the National Pension System Trust [Sec. 10 (12A) and (12B)] .....	133
(13) Approved Superannuation Fund [Sec. 10(13)].....	133
(14) House Rent Allowance [Sec. 10(13A)].....	134
(15) Special Allowances [Sec. 10(14)] .....	134
Peoples Representatives (MPs and MLAs) [Sec. 10(17)].....	135
I. Awards and Rewards.....	135
II. Former Rulers [Sec. 10(19A)].....	136
Local Authority [Sec. 10(20)] .....	136
Income of Scientific Research Association [Sec. 10(21)].....	136
News Agency [Sec. 10(22B)].....	137
I. Professional Institutions [Sec. 10(23A)].....	137
II. Venture Capital Fund/Company [Sec. 10(23F), (23FA), (23FB)] .....	137
V. Approved Funds.....	137
V. Khadi and Village Industries.....	138



	Page
XVI. Income of Statutory Bodies for the Administration of Public Charitable Trust [Sec. 10(23BBA)] .....	139
XVII. European Economic Community [Sec. 10(23BBB)] .....	139
XVIII. Income of SAARC Fund [Sec. 10(23BBC)] .....	139
XIX. Income of ASOSAI—Secretariat (Sec. 23BBD).....	139
XX. Income of the Insurance Regulatory and Development Authority (Sec. 23BBE) .....	139
XXI. Income of the North-Eastern Development Finance Corporation Limited [Sec. 10(23BBF)].....	139
XXII. Income of the Central Electricity Regulatory Commission [Sec. 10(23BBG)].....	140
XXIIIA. Any Income received from the Prime Ministers National Relief Fund [Sec. 10(23C)] .....	140
XXIII. Mutual Funds [Sec. 10(23D)] .....	140
XXIV. Income by way of Contributions Received from Recognized Stock Exchanges and the Members thereof [Sec. 10(23EA)] .....	140
XXV. Income of the Credit Guarantee Fund Trust for Small Industries [Sec. 10(23EB)].....	140
XXVI. Income by way of Contribution Received from Commodity Exchange and the Members thereof [Sec. 10 (23EC)].....	140
XXVII. Income from House Property and Income from other Sources of a Trade Union Registered [Sec. 10(24)] .....	141
XXVIII. Scheduled Tribe/Caste .....	141
XXIX. Income of Resident of Ladakh [Sec. 10 (26A)].....	141
XXX. Commodity Boards and Authorities [Sec. 10(29A)].....	141
XXXI. Subsidy.....	142
XXXII. Others .....	142
XXXIII. Exemption for Newly Established Industrial Undertakings under Section 10A, 10B and 10C.....	143
XXXIV. Trusts and Institutions .....	148
XXXV. Special Provision Relating to Incomes of Political Parties (Sec. 13A).....	149
XXXIV. Special Provisions Relating to Voluntary Contributions Received by Electoral Trust (Sec. 13B) .....	150

UNIT III  
**CLASSIFICATION AND HEADS OF INCOME  
 IN INCOME TAX ACT**

CHAPTER 1  
**INCOME FROM SALARY**

	<i>Page</i>
Expenditure Incurred in Relation to Income Not Included in Total	
Income (Sec. 14A) .....	151
Salaries (Secs. 15-17).....	151
) Chargeability (Sec. 15) .....	151
(i) Employer-Employee Relationship.....	152
(ii) Meaning of Salary.....	152
(iii) Year of Chargeability.....	153
(iv) Place of Accrual.....	153
(v) Partner's Salary .....	153
(vi) Meaning of 'Perquisite' .....	154
(vii) Meaning of Profit in Lieu of Salary .....	158
) Deductions from Salaries (Sec. 16).....	158
(i) Entertainment Allowance [Section 16(ii)].....	159
(ii) Professional Tax.....	159
) Exemptions under Section 10 .....	159
(1) Value of Travel Concession or Assistance [Sec. 10(5)] .....	159
(2) Exemption in the Case of a Foreign National [Sec. 10(6)] .....	159
(3) Indian Citizen Employed Abroad by Government of India [Sec. 10(7)] .....	160
(4) Death-Cum-Retirement Gratuity [Sec. 10(10)].....	160
(5) Commuted Pension [Sec. 10(10A)].....	161
(6) Leave Salary [Sec. 10(10AA)].....	161
(7) Retrenchment Compensation [Sec. 10(10B)] .....	161
(8) Voluntary Retirement Scheme (Read with rule 2BA) [Sec. 10(10C)] .....	161
(9) Statutory or Public Provident Fund [Sec. 10(11)].....	162
(10) Sukanya Samriddhi Account [Sec. 10(11A)] .....	162
(11) Recognised Provident Fund [Sec. 10(12)].....	162
(12) National Pension System Trust [Sec. 10(12A) & (12B)].....	162
(13) Approved Superannuation Fund [Sec. 10(13)] .....	162
(14) House Rent Allowance [Sec. 10(13A)].....	163
(15) Special Allowances [Sec. 10(14)] .....	163

**CHAPTER 2**  
**INCOME FROM HOUSE PROPERTY**

	Page
(1) Chargeability (Sec. 22) .....	165
(2) Owner of House Property (Sec. 27) .....	165
(3) Property Income Exempt from Tax .....	166
(4) Computation .....	166
(5) Amount Not Deductible [Secs. 24(2), 24(3), 25] .....	169
(6) Special Provision for Arrears of Rent and Unrealised Rent Received Subsequently (Sec. 25A) .....	169
(7) Property Owned by Co-owners (Sec. 26) .....	170

**CHAPTER 3**

**PROFITS AND GAINS OF BUSINESS OR PROFESSION**

(1) Business .....	171
(2) Profession and Vocation .....	171
(3) Chargeability (Sec. 28) .....	171
(4) Computation (Sec. 29) .....	173
(5) Method of Accounting (Sec. 145) .....	173
(6) Scheme of Deductions and Allowances [Sections 30 to 37] .....	174
(1) Expenses Relating to Building (Sec. 30) .....	174
(2) Expenses Relating to Machinery, Plant and Furniture (Sec. 31) .....	174
(3) Depreciation (Sec. 32) .....	174
(4) Investment Allowance (Section 32A) .....	175
(5) Investment Deposit Account (Sec. 32AB) .....	175
(6) Investment in New Plant or Machinery (Sec. 32AC) .....	175
(7) Investment in New Plant or Machinery in Notified Backward Areas in Certain States (Sec. 32AD) .....	177
(8) Development Rebate (Sec. 33) .....	178
(9) Tea Development Account, Coffee Development Account and Rubber Development Account (Sec. 33AB) .....	179
(10) Site Restoration Fund (Sec. 33ABA) .....	179
(11) Reserves for Shipping Business (Sec. 33AC) .....	180
(12) Rehabilitation Allowance (Sec. 33B) .....	180
(13) Conditions for Depreciation Allowance and Development Rebate (Sec. 34) .....	180
(14) Expenditure on Scientific Research (Sec. 35) .....	180
(15) Expenditure on Acquisition of Copyright or Patent Right (Sec. 35A) .....	181
(16) Expenditure on Know-how (Sec. 35AB) .....	181
(27) General Deductions [Sec. 37(1)] .....	184

	<i>Page</i>
(28) Building, etc. partly used for business, etc. or not exclusively so used (Sec. 38).....	186
) Inadmissible Expenditure (Sections 40, 40A and 43B).....	186
<b>CHAPTER 4</b>	
<b>CAPITAL GAINS</b>	
) Capital Asset [Sec. 2(14)] .....	189
) Short-term and Long-term Capital Assets [Sec. 2(29AA), Sec. 2(42A)].....	190
) Long-term and Short-term Capital Gains .....	191
) Transfer of Capital Asset [Sec. 2(47)].....	191
) Chargeability [Sec. 45(1)].....	192
) Distribution of assets by Companies in Liquidation (Sec. 46).....	193
) Capital Gains on Purchase by Company of its Own Shares or Other Specified Securities (Sec. 46A).....	194
) Transactions which are Not Considered as Transfer [Secs. 46(1) and 47].....	194
) Withdrawal of Exemption (Sec. 47A) .....	200
) Mode of Computation (Sec. 48) .....	200
(i) Full Value Consideration .....	200
(ii) Expenditure on Transfer .....	201
(iii) Cost of Acquisition [Secs. 49, 51 and 55].....	201
(iv) Cost of Improvement (Section 55).....	201
(v) Indexed Cost of Acquisition and Indexed Cost of Improvement.....	202
) Computation of Capital Gain in Certain Special Cases.....	203
(i) Conversion of Capital Asset into Stock-in-trade [Sec. 45(2)] .....	203
(ii) Debentures Converted into Shares [Sec. 49(2A)].....	203
(iii) Right Shares.....	203
(iv) Bonus Shares.....	204
(v) Self-generated Assets [Sec. 55] .....	204
(vi) Compulsory Acquisition of Assets [Sec. 45(5)] .....	204
(vii) Computation of Capital Gains of Depreciable Asset (Sec. 50) .....	205
(viii) Special Provision for Computation of Capital Gains in the Case of Slump Sale (Sec. 50B).....	206
) Exemptions Available in Computation of Capital Gains .....	206
(1) Re-invested Capital Gain on Transfer of Long-term Residential House Property (Sec. 54) .....	207
(2) Reinvested Capital Gain on Transfer of Self-cultivated Agricultural Land [Sec. 54(B)] .....	207

	Page
(3) Reinvested Capital Gain on Compulsory Acquisition of Land and Buildings Forming Part of an Industrial Undertaking (Sec. 54D) .....	208
(4) Long-term Capital Gain Invested in Specified Bonds, Debentures or Shares of a Public Limited Company or Units of Mutual Funds [Sec. 54EA] .....	208
(5) Long-term Capital Gain Invested in Specified Assets Notified by Central Board of Direct Taxes (Sec. 54EB) .....	208
Specified Assets for the Purpose of Section 54EA and 54EB .....	209
(6) Capital Gain Not to be Charged on Investment in Certain Bonds (Sec. 54EC) .....	209
(6a) Capital Gain on Transfer of Certain Listed Securities or Unit Not to be Charged in Certain Cases (Sec. 54ED) .....	210
(6b) Capital Gain Not to be Charged on Investment in Units of a Specified Fund [Sec. 54EE] .....	210
(7) Long-term Capital Gain Reinvested in the Purchase or Construction of Residential Houses (Sec. 54F) .....	211
(8) Re-investment of Capital Gain Arising from the Shifting of Industrial Undertaking from Urban Areas to Non-urban Areas (Sec. 54G) .....	212
Extension of Time-limit for Acquiring New Asset (Sec. 54H) .....	212
(12) Computation of Capital Gain in the Case of Non-resident (First Proviso to Section 48) .....	213
(13) Tax on Capital Gains (Sec. 112) .....	213
(14) Reference to Valuation Officer (Sec. 55A) .....	214

#### CHAPTER 5

#### INCOME FROM OTHER SOURCES

(1) Chargeable Income .....	215
(2) Deductions Permissible in the Computation of Income from Other Sources (Sec. 57) .....	216
(3) Inadmissible Expenses (Sec. 58) .....	216
(4) Deemed Income (Sec. 59) .....	217
(5) Method of Accounting (Sec. 145) .....	217

#### CHAPTER 6

#### TAX ASSESSMENT ON AGGREGATE INCOME

(1) Income of Other Persons Included in Assessee's Income or Clubbing of Income (Secs. 60-65) .....	218
Remuneration of Spouse [Sec. 64(1)(ii)] .....	218
Income from Assets Transferred to Son's Wife [Sec. 64(1)(vi)] .....	219
Income from Assets Transferred to a Person for the Benefit of Spouse [Sec. 64(1)(vii)] .....	219

	<i>Page</i>
Income from Assets Transferred to a Person for the Benefit of Son's Wife [Sec. 64(1)(viii)].....	220
Income of Minor Child [Sec. 64(1A)].....	220
Income of HUF [Sec. 64(2)].....	220
Levy and Collection of Tax (Sec. 65).....	221
Aggregation of Income and Set-off and Carry Forward of Loss (Secs. 66-80).....	221
(2) Aggregation of Income.....	221
Total Income (Sec. 66).....	221
Computation of a Member's Share Income of an Association of Persons or Body of Individuals (Sec. 67A).....	221
Charge of Tax where Shares of Members in Association of Persons or Body of Individuals Unknown, etc. (Sec. 167B).....	222
(3) Deemed Income (Income from Undisclosed Sources) [Secs. 68-69D].....	222
Cash Credit (Sec. 68).....	222
Unexplained Investments (Sec. 69).....	222
Unexplained Money, Jewellery, etc. (Sec. 69A).....	222
Investments Not Fully Disclosed (Sec. 69B).....	222
Unexplained Expenditure (Sec. 69C).....	223
Any Amount Borrowed or Repaid on Hundi (Sec. 69D).....	223
(4) Carry Forward and Set Off of Losses (Secs. 70-80).....	223
Set Off (Secs. 70 and 71).....	223
Inter Source Adjustment (Sec. 70).....	223
Inter Head Adjustment (Sec. 71).....	223
Carry Forward of Losses (Secs. 71B to 80).....	224
Carry Forward and Set-off of Loss from House Property (Sec. 71B).....	224
Loss under 'Profits and Gains of Business or Profession' (Sec. 72).....	224
Carry Forward and Set-off of Loss and Depreciation—When Permissible in the Hand of Amalgamated and Demerged Company (Sec. 72A).....	224
Loss of a Sole Proprietary Concern or Firm [Sec. 72A(4)].....	225
Losses in Speculation Business (Sec. 73).....	226
Carry Forward and Set Off of Loss by Specified Business (Sec. 73A).....	226
Loss under the Head 'Capital Gains' (Sec. 74).....	227
Special Provisions (Secs. 75 to 80).....	227

## CHAPTER 7

## DEDUCTIONS TO BE MADE IN COMPUTING TOTAL INCOME

	Page
General.....	222
Deduction in Respect of Certain Payments .....	222
Deduction in Respect of Pension Fund (Sec. 80CCC).....	225
Deduction in Respect of Contribution to Pension Scheme of Central Government (Sec. 80CCD).....	226
Deduction in Respect of Medical Insurance Premia (Sec. 80D).....	229
Deduction in respect of contribution to Agnipath Scheme (Sec. 80CCH).....	229
Deduction in Respect of Maintenance Including Medical Treatment of Handicapped Dependents (Sec. 80DD).....	230
Deduction in Respect of Medical Treatment (Section 80DDB).....	231
Deduction in Respect of Repayment of Loan Taken for Higher Studies (Sec. 80E).....	231
Deduction in Respect of Interest on Loan taken for Residential House Property [Sec. 80EE] .....	231
Deduction in Respect of interest on loan taken for certain house property (Section 80EEA) .....	232
Deduction in respect purchase of electric vehicle (Section 80EEB).....	232
Deduction in Respect of Donation to Certain Funds, Charitable Institutions, etc. (Sec. 80G).....	232
Maximum Amount .....	233
Deduction in Respect of Rent Paid (Sec. 80GG) .....	234
Deduction in Respect of Certain Donations for Scientific Research or Rural Development (Sec. 80GGA).....	234
Deduction in Respect of Contributions given by Companies to Political Parties (Sec. 80GGB) .....	234
Deduction in Respect of Contribution given by any Person to Political Parties (Sec. 80GGC) .....	234
Deduction in Respect of Certain Incomes (Sec. 80HH and Sec. 80HHA) .....	234
Deduction for Earning in Convertible Foreign Exchange (Sec. 80HHB to Sec. 80RRA).....	235
Deduction in Respect of Profits and Gains from Projects Outside India (Sec. 80HHB).....	235
Deduction in Respect of Profits and Gains from Housing Projects Aided by World Bank (Sec. 80HHBA) .....	235
Tax Incentives for Exports (Sec. 80HHC) .....	235
Deduction in Respect of Services Provided to Foreign Tourists (Sec. 80HHD).....	235
Deduction in Respect of Profit from Export of Computer Software (Sec. 80HHE).....	236

	<i>Page</i>
Deduction in Respect of Profits and Gains from Export or Transfer of Films Software (Sec. 80HHF) .....	236
Other Deductions in Respect of Profits and Gains .....	236
Other Deductions .....	237

## CHAPTER 8

## REBATES AND RELIEFS

(i) Rebates (Secs. 87 & 88) .....	240
Rebate to be Allowed in Computing Income Tax (Sec. 87).....	240
Rebate of Income Tax in Case of Certain Individuals (Sec. 87A).....	240
(ii) Relief under Section 89 .....	240
(iii) Relief from taxation in income from retirement benefit account maintained in a notified country (Section 89A).....	241
(iv) Double Taxation Relief (Secs. 90 & 91) .....	241
Agreement with Foreign Countries (Sec. 90).....	241
Unilateral Relief (Countries with which No Agreement Exists) (Sec. 91) .....	242

## CHAPTER 9

## TAX ASSESSMENT

Tax Assessment of Individual .....	243
Procedure for Computing the Total Income of an Individual .....	243
Tax Assessment of Hindu Undivided Families .....	244
Tax on income of individuals and Hindu undivided family (Sec. 115BAC) .....	245
Assessment after Partition under Section 171 .....	246
Tax Assessment of Firms and Association of Persons .....	247
Special Provisions Applicable to Firms (Secs. 184-189) .....	247
Assessment Procedure (From the Assessment Year 1993-94).....	247
Assessment as a Partnership Firm (Sec. 184) .....	247
Assessment When Sec. 184 is Not Complied With [Sec. 185].....	248
Modes of Assessment .....	248
Change in Constitution (Sec. 187) .....	248
Succession of a Firm (Sec. 188).....	248
Joint and Several Liability of Partners for the Tax Payable by the Firm (Sec. 188A) .....	248
Dissolution of Firm (or) Discontinuance of Business or Profession (Sec. 189) .....	249
Computation of Tax of a Partnership Firm As Such (PFAS).....	249
Computation of Income of Partnership Firm As Association Of Persons (PFAOP) .....	249
Computation of Tax .....	249



Tax Assessment of Companies .....	Page
Computation of Tax Liability of a Company.....	250
Special Provisions Relating to Non-Residents [Sec. 115C to 115I].....	250
Definitions.....	251
Deductions in Computation (Sec. 115D).....	251
Tax on 'Investment income' and 'Long-term Capital Gains' (Sec. 115E).....	251
Exemption for Long Term Capital Gain (Sec. 115F).....	251
Return of Income Need Not be Filed (Sec. 115G).....	251
Benefit after the Assessee Becomes Resident (Sec. 115H).....	252
Option to Assessee (Sec. 115-I).....	252
Agent of a Non-resident (Sec. 163).....	252
Special Rates of Tax .....	252

#### UNIT IV

### PROCEDURE OF ASSESSMENT AND COLLECTION OF INCOME TAX

#### CHAPTER 1

#### FILING OF RETURNS

(i) Return of Income [Sec. 139(1)].....	257
(ii) Obligatory Filing of Return when Income is Lower Than Exemption Limit [Proviso to Section 139(1)].....	258
(iii) Return of Loss [Sec. 139(3)].....	258
(iv) Belated Return [Sec. 139(4)].....	258
(v) Returns by Trusts [Sec. 139(4A)].....	259
(vi) Returns by Political Parties [Sec. 139(4B)].....	259
(vii) Returns by Scientific Research Association, etc. [Sec. 139(4C)].....	259
(viii) Returns by University, College or other institutions [Sec. 139(4D)].....	260
(ix) Revised Return [Sec. 139(5)].....	260
(x) Furnishing Information [Sec. 139(6)].....	260
(xi) Defective Return [Sec. 139(9)].....	261
Return by Whom to be Varified (Sec. 140).....	262

#### CHAPTER 2

#### ASSESSMENTS

Self-assessment (Sec. 140A).....	263
Tax on update return (Sec. 140B).....	263
Inquiry before Assessment (Sec. 142).....	263
Making Inquiry [Sec. 142(2), (3)].....	264

	<i>Page</i>
Giving Direction for Audit [Sec. 142(2A) to (2D)].....	264
Opportunity [Sec. 142(3)].....	264
Estimate by valuation officer in certain cases [Sec. 142A].....	264
Summary Assessment Without Calling the Assessee [Sec. 143].....	265
Best Judgment Assessment (Sec. 144).....	266
Power of Joint Commissioner to issue directions in certain cases (Section 144A).....	267
Faceless Assessment (Section 144B).....	267
Reference to Principal Commissioner or Commissioner in certain cases [Sec. 144BA].....	267
Reference to dispute resolution panel (Sec. 144-C).....	269
Method of Accounting (Sec. 145).....	271
Method of Accounting in Certain Cases (Sec. 145A).....	271
Income escaping assessment (Sec. 147).....	272
Issue of notice where income has escaped assessment (Sec. 148).....	272
Conducting inquiry, providing opportunity before issue of notice under section 148 (Sec. 148A).....	273
Conducting inquiry, providing opportunity before issue of notice under section 148 (Sec. 148A).....	274
Time Limit for Notice (Sec. 149).....	274
Sanction for Issue of Notice (Sec. 151).....	275
Faceless assessment of income escaping assessment (Sec. 151).....	275
Other Provisions (Sec. 152).....	275
Time Limit and Other Provisions (Sec. 153).....	276
Assessment in case of Search or Requisition (Secs. 153-A and 153-B).....	280
Assessment of Income of Any Other Person (Sec. 153C).....	280
Rectification of Mistake Apparent on the Record (Sec. 154).....	280
Other Rectification (Sec. 155).....	281
Notice of Demand (Sec. 156).....	281
Intimation of Loss (Sec. 157).....	281
Faceless rectification, amendments and issuance of notice or intimation (Sec. 157A).....	281
Intimation of assessment of firm (Sec. 158).....	282
Special Procedure for avoiding Repetitive Approach.....	282
Special Procedure for Assessment of Search Cases (Secs. 158B-158BH).....	282
Assessment of Undisclosed Income as a Result of Search (Sec. 158BA).....	282
Computation of Undisclosed Income of the Block Period (Sec. 158BB).....	282
Procedure for Block Assessment (Sec. 158BC).....	283
Time Limit for Completion of Block Assessment (Sec. 158BE).....	284
Certain Interests and Penalties Not to be Levied or Imposed (Sec. 158BF).....	284

Levy of Interest and Penalty in Certain Cases (Sec. 158BFA) .....	Page 284
Authority Competent to Make the Block Assessment (Sec. 158BG) .....	284
Application of Other Provisions of this Act (Sec. 158BH) .....	284

### CHAPTER 3

#### PERMANENT ACCOUNT NUMBER

Documents Pertaining to Transactions where PAN or GIR should be Quoted .....	284
Class or Classes of Persons who Need Not Apply for PAN .....	284
Persons who Have to Intimate to Director (Investigation) .....	284
Quoting of Aadhaar number [Sec. 139AA] .....	284

### CHAPTER 4

#### LIABILITY IN SPECIAL CASES

(i) Legal Representatives (Sec. 159) .....	288
(ii) Representative Assesseees (Secs. 160-167) .....	288
(iii) Firms, Association of Persons and Body of Individuals (Secs. 167A & B) .....	288
(iv) Liability of Partners of Limited Liability Partnership in Liquidation (Sec. 167C) .....	288
(v) Executors (Secs. 168 & 169) .....	288
(vi) Succession to Business Otherwise than on Death (Sec. 170) .....	288
(vii) Assessment After Partition of a HUF (Sec. 171) .....	288
(viii) Shipping Business of Non-residents (Sec. 172) .....	288
(ix) Recovery of Tax in Respect of Non-resident from his Assets (Sec. 173) .....	288
(x) Persons Leaving India (Sec. 174) .....	288
(xi) Association of Persons Formed for a Particular Event or Purpose (Section 174A) .....	290
(xii) Persons Trying to Alienate their Assets (Sec. 175) .....	290
(xiii) Discontinued Business (Sec. 176) .....	290
(xiv) Association Dissolved (Sec. 177) .....	290
(xv) Company in Liquidation (Sec. 178) .....	290
(xvi) Liability of Directors of Private Company in Liquidation (Sec. 179) .....	291
(xvii) Royalties or Copyright Fees for Literary or Artistic Work (Sec. 180) .....	291
(xviii) Consideration for Know-how (Sec. 180-A) .....	291

### CHAPTER 5

#### TAX COLLECTION AT SOURCE

Collection at Source (Sec. 190) .....	291
Deduction of Tax from Salaries (Sec. 192) .....	291

	<i>Page</i>
Deduction of Tax at Source from Interest on Securities (Sec. 193).....	293
Deduction of Tax at Source from Dividends (Sec. 194).....	294
Deduction of Tax at Source from Interest Other than Interest, on Securities (Sec. 194A).....	294
Deduction of Tax at Source from Winnings from Lotteries or Crossword Puzzles (Sec. 194B).....	295
Winning from online games (Sec. 194BA).....	295
Winning from Horse Race (Sec. 194BB).....	295
Deduction of Tax at Source from Payments to Contractors or Sub-contractors (Sec. 194C).....	296
Deduction of Tax at Source from Insurance Commission (Sec. 194D).....	296
Deduction of Tax from Payments to Non-resident Sportsman or Sports Association (Sec. 194E).....	297
Deduction of Tax from Payments in Respect of Deposits under National Savings Scheme, etc. (Sec. 194EE).....	297
Deduction of Tax at Source on Payments on Account of Repurchase of Units by Mutual Fund or UTI (Sec. 194F).....	297
Deduction of Tax from Commission, etc. on Sale of Lottery Tickets (Sec. 194G).....	297
Commission or Brokerage (Sec. 194H).....	297
Deduction of Tax at Source from Income by Way of Rent [Sec. 194I].....	298
Tax Deduction at Source on Fees for Professional or Technical Services (Sec. 194J).....	298
Payment of Compensation on Acquisition of Certain Immovable Property (Sec. 194LA).....	298
Income by way of Interest from Indian company (Section 194LC).....	298
Income by way of Interest on certain Bonds and Government Securities (Sec. 194LD).....	299
Deduction of Tax at Source from Other Sums (Sec. 195).....	300
Income Payable "Net of Tax" (Sec. 195A).....	300
Deduction of Tax at Source from Interest or Dividend or Other Sum Payable to Government, Reserve Bank or Certain Corporation (Sec. 196).....	300
Deduction of Tax at Source from Income of Mutual Fund (Sec. 196A).....	300
Deduction of Tax at Source in Respect of Units Referred to in Section 115AB (Sec. 196B).....	300
Deduction of Tax from Income or Long-term Capital Gain from Foreign Currency Bonds or Shares (Sec. 196C).....	300
Deduction of Tax at Source from Income of Foreign Institutional Investors from Securities (Sec. 196D).....	301
Tax Deduction Account Number (TAN) (Sec. 203A).....	301
Other Issues.....	301

Tax Collection at Source (Sec. 206C) .....	300
Special Provision for Collection of Tax at Source for Non-Filers of Income Tax Return (Sec. 206CCA).....	300
Rates for Deduction of Tax at Source in Certain Cases.....	301
Surcharge on Income Tax .....	301

#### CHAPTER 6

### ADVANCE PAYMENT OF TAX

Liability for Payment of Advance Tax (Sec. 207) .....	311
Conditions of Liability to Pay Advance Tax (Sec. 208) .....	312
Computation and Payment of Advance Tax by the Assessee of his Own Account (Secs. 209 and 210).....	312
Computation and Payment of Advance Tax in Pursuance of Order of Assessing Officer : (Secs. 209 & 210).....	312
Payment of Advance Tax in Pursuance of Order of Assessing Officer .....	312
Computation and Payment of Advance Tax in Pursuance of Revised Order of Assessing Officer (Secs. 209 & 210).....	313
Payment of Advance Tax in Pursuance of Revised Order of Assessing Officer.....	313
Instalments of Advance Tax and Due Dates (Sec. 211) .....	313
Interest Payable by Government (Sec. 214) .....	313
Interest payable by Assessee (Secs. 215-218).....	314

#### CHAPTER 7

### COLLECTION AND RECOVERY

When Tax Payable and When Assessee Deemed in Default (Sec. 220).....	315
Penalty Payable When Tax in Default (Sec. 221) .....	315
Tax Recovery Procedure (Secs. 222 to 234F) .....	315

#### CHAPTER 8

REFUND OF EXCESS PAYMENTS.....	318
--------------------------------	-----

### UNIT IV

## INCOME TAX ADMINISTRATION

#### CHAPTER 1

### INCOME TAX AUTHORITIES

(1) Appointment and Control .....	319
(i) Classes of Income Tax Authorities [Sec. 116] .....	319
(ii) Appointment (Sec. 117) .....	319
(iii) Control (Secs. 118-119) [The Central Board of Direct Taxes (CBDT)].....	320
Instructions to Subordinate Authorities (Sec. 119).....	320

	<i>Page</i>
Taxpayer's Charter (Sec. 119A) .....	321
Jurisdiction .....	321
(i) Jurisdiction of Income Tax Authorities (Sec. 120).....	321
(ii) Jurisdiction of Assessing Officer (Sec. 124).....	321
(iii) Power to Transfer Cases (Sec. 127) .....	322
(iv) Change of Income Tax Authority (Sec. 129).....	323
Powers (Sections 131 to 138).....	323
(i) Power of Income Tax Authorities Regarding Discovery, Production of Evidence, etc. (Sec. 131) .....	323
(ii) Search and Seizure (Sec. 132) .....	324
Circumstances under which Power of Search and Seizure can be Exercised .....	324
Authorizing and Authorized Officer .....	324
Powers of the Authorized Officer .....	324
(iii) Presumptions [Sec. 132(4A)] .....	325
(iv) Manner of Utilization of the Assets Seized (Section 132B).....	325
Provision Relating to Retention of Books, etc. Seized during the Course of Search .....	326
(v) Power to Call for Information (Sec. 133) .....	326
(vi) Survey [Sec. 133A] .....	326
(vii) Power of Income Tax Authority to Collect Certain Information [Door to Door Survey (Sec. 133B)] .....	327
(viii) Power to Inspect Registers of Companies (Sec. 134) .....	328
(ix) Power to Make Enquiry (Sec. 135).....	328
(x) Proceedings Before Income Tax Authorities to be Judicial Proceedings (Sec. 136) .....	328
(xi) Disclosure of Information Respecting Assessees (Sec. 138) .....	328
(xii) Powers of Different Authorities .....	328
(a) Powers of Principal Director General of Income Tax or Director-General/Director .....	328
(b) Powers of Principal Chief Commissioner or Principal Commissioner or Commissioners of Income Tax .....	329
(c) Powers of Commissioners (Appeals) .....	329
(d) Powers of Joint Commissioners .....	330
(e) Powers of Income Tax Officers (Tax Recovery Officers).....	330
(f) Powers of the Central Board of Direct Taxes.....	331

## CHAPTER 2

## SETTLEMENT OF CASES

Meaning of 'Case' .....	333
Advisory Boards for Settlement (Sec. 245AA).....	333
Settlement Commission (Sec. 245B).....	333

(ii) Application for Settlement of Cases (Sec. 245C) .....	338
(iii) Procedure on Receipt of Application for Settlement of Case (Sec. 245D) .....	339
(iv) Power of Settlement Commission to Reopen Completed Proceedings (Sec. 245E) .....	339
(v) Powers and Procedure of Settlement Commission (Sec. 245F) .....	339
(vi) Inspection, etc. of Reports (Sec. 245G) .....	339
(vii) Powers of Settlement Commission to Grant Immunity from Prosecution, etc. (Sec. 245H).....	339
(viii) Power of Settlement Commission to Send a Case Back to Assessing Officer if Assessee does Not Cooperate (Sec. 245HA) .....	340
(ix) Order of Settlement to be Conclusive (Sec. 245-I).....	340
(x) Recovery of Sums Due under Order of Settlement (Sec. 245J) .....	340
(xi) Bar on Subsequent Applications for Settlement in Certain Cases (Sec. 245K).....	340
(xii) Option to Withdraw Pending Application (sec. 245M) .....	341

### CHAPTER 3

#### DISPUTE RESOLUTION COMMITTEE IN CERTAIN CASES

Dispute Resolution Committee (Sec. 245MA) .....	341
---	-----

### CHAPTER 4

#### APPEALS

(i) Appealable orders before Joint Commissioner (Appeals) (Sec. 246) .....	341
(ii) Appeal to the Commissioner (Appeals) [Sec. 246A] .....	347
(iii) Appeal by person denying liability to deduct tax in certain cases (Sec. 248) .....	348
(iv) Procedure for Filing Appeal (Form of Appeal and Limitation) (Sec. 249) .....	348
(v) Procedure in Appeal (Sec. 250) .....	348
(vi) Powers of the Joint Commissioner (Appeals) or the Commissioner (Appeals) (Sec. 251) .....	351
(vii) Appeals to the Appellate Tribunal (Sections 252 to 255).....	351
(viii) Appealable Orders (Sec. 253).....	351
(ix) Procedure for Filing Appeal (Sec. 253).....	351
(x) Orders of Appellate Tribunal (Sec. 254).....	351
(xi) Procedure of Appellate Tribunal (Sec. 255) .....	351
(xii) Appeals to High Court and the Supreme Court .....	351
(a) Appeals to High Court (Secs. 260A and 260B).....	351
(b) Appeal to the Supreme Court (Sec. 261) .....	351
(c) Stay of Recovery Proceeding where Reference is Pending in High Court or in the Supreme Court (Sec. 265) .....	351

Page

(d) Provision for Avoiding Repetitive Appeals (Sec. 158A) .....	357
(xiii) Effect to the Decisions of Supreme Court and of the National Tax Tribunal (Sec. 260) .....	357
(xiv) Execution for Costs Awarded by Supreme Court (Sec. 266) .....	358

## CHAPTER 5

## REVISIONS

(a) Revision of Orders Prejudicial to the Interest of Revenue (Sec. 263) .....	359
(b) Revision in Favour of Assessee (Sec. 264) .....	360
(c) Comparative Analysis of Sections 263 and 264 .....	361
Faceless Revision of Orders (Section 264A) .....	362

## CHAPTER 6

## PENALTIES AND PROSECUTIONS

Penalty for Under-reporting and Misreporting of Income (Sec. 270A) .....	363
Immunity from Imposition of Penalty, etc. (Sec. 270AA) .....	366
Failure to Furnish Returns, Comply with Notices, Concealment of Income, etc. (Sec. 271A) .....	367
Power of the Commissioner to Reduce or Waive Penalty (Sec. 273A) .....	370
Penalty Not to be Imposed in Certain Cases (Sec. 273B) .....	372
Offences and Prosecutions (Sections 275A-280) .....	372

## CHAPTER 7

FRINGE BENEFIT TAX (FBT) .....	374
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## ANNEXURE

WEALTH TAX ACT, 1957 .....	381
BIBLIOGRAPHY .....	382