

## *Taxmann Master Guide On Companies Act*

*The Present Publication is the 40th Edition & updated till 11th July 2022. This book is compiled/authored by Taxmann's Editorial Board. It is a compendium of amended, updated & annotated text of the following laws: • Foreign Exchange Management Act (FEMA) along with the following: o 35+ Rules, Regulations & Directions framed under FEMA, arranged alphabetically & chronologically, that issued by the Central Government & RBI o Notifications issued under FEMA § Basic Notifications (i) 25+ from the Central Government (ii) 50+ from the RBI § 40+ Amending Notifications § Notifications (i) 50+ from the Central Government (ii) 440+ from the RBI o 20+ Master Directions updated till 11th July 2022 o Memorandum of Instructions • Law Relating to Foreign Contributions along with the following: o 4+ Acts o Relevant Rules & Regulations o Notifications o Directions o Guidelines o Case Laws Digest o FAQs o SOPs & Charters, etc. • Law Relating to Prevention of Money Laundering along with the following: o Prevention of Money Laundering Act, 2002 o Relevant Notifications o 14+ Rules & Regulations o Relevant Directions • EURO Issue, Issue of Foreign Currency Convertible Bonds, Ordinary Shares through Depository Receipt Mechanism, Issue of Foreign Currency Exchange Bonds • 3+ Allied Acts/5+ Rules & Guidelines • Foreign Direct Investment (FDI) Policy along with the following: o Consolidated FDI Policy o 20+ Circulars & Press Notes (2017-2021) o Summary Table of Section-wise FDI Policy • Tribunal, Appellate Tribunal and Other Authorities o Tribunal Reforms Act & Rules o Relevant Sections of the Finance Act, 2017 o Tribunal (Conditions of Service) Rules, 2021 Along with the above, this book also features the following: • FEMA and FDI Ready Reckoner (Subject-wise Practical*

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*Guide to the Law/500+ Pages) • Case Law Digest on: o FEMA o Foreign Contribution (Regulation) Act, 1976 o Foreign Contribution (Regulation) Act, 2010 o Foreign Exchange Regulation Act, 1973 • RBI's Circulars & Clarifications from 2000-21*

*The recent changes in Reassessment has you confused? ☐☐ Taxmann, as always, is here for you! ☐☐ This exclusive article evaluates the instructions issued by the CBDT and explains the different scenarios wherein notices issued by the AO under the old provisions shall be treated as valid Drafted by Dr Vinod K. Singhania & Taxmann's Editorial Board Read the Analysis Now!*

*This book provides comprehensive coverage on Insurance Laws in India. It covers Updated, Amended & Annotated text of the following Laws: • Insurance Act, 1938 • Insurance Regulatory and Development Authority Act, 1999 (IRDA) • 77 Rules/Regulations framed under the IRDA Act • Master Directions – Insurance It also covers a 'Guide to Insurance Laws' to have an overview of Insurance Laws in India. The Present Publication is the 23rd Edition authored by Taxmann's Editorial Board, incorporating all the amendments made up to 01st December 2021. This book is divided into four divisions, namely: • Insurance Regulatory and Development Authority Act, 1999 as amended by the International Financial Services Centres Authority Act, 2019 • Rules & Regulations Framed under Insurance Regulatory and Development Authority Act, 1999 • Insurance Act, 1938 as amended by the International Financial Services Centres Authority Act, 2019 including Insurance (Appeal to Securities Appellate Tribunal) Rules, 2016 • Master Direction – Insurance*

*Excerpts from the Preface: Q. How do you make a small fortune in the stock market? A. Start with a large one. A prime example of the Indian stock market's potential is Infosys. If you*

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*subscribed to 100 shares of Infosys at its 1993 IPO at a price of INR 95 per share, you would own 1,02,400 shares of the company today. At an average price of INR 700 per share, that investment would now be worth over INR 7 Crores!*

*Introduction: Taxmann's Stock Market Wisdom highlights the great potential of the stock market while guiding investors to invest wisely and how to avoid its pitfalls. It is an attempt to assist investors to understand the following:*

- How the market system operates?*
- How one should invest money in it?*
- How one can generate wealth through it over the long term.*

*The author has also explained how the markets have evolved, what their present stage is, where they're headed, and, of course, how you can benefit, with the help of multiple case studies.*

- Featuring the following case-studies:*

- India's Top 25 Years Return Chart*
- World stock exchange performance*
- The Roller Coaster Journey of the SENSEX from 100 to 41,000*
- Amazing story of Reliance Industries - The first Indian company to enter the 10 Trillion Market Cap Club*
- Avenue Supermarts Ltd. - The company that defies gravity*

*Reviewed by Motilal Oswal (Managing Director) | Motilal Oswal Financial Services Ltd. "For any new investor who is starting his journey in stock markets, or even an old investor who has not been yet able to decode investment success for himself, this is a fine book to start or restart the journey, as the case may be." "The basics of investing and trading have been explained in a very lucid and simple manner and the complete spectrum of investing has been covered from history of the stock markets, the working of the stock markets, the basic of fundamental analysis, basics of technical analysis, concepts dividends, bonus, splits, buy backs, etc." "Most importantly, a large part of this book is about behaviour analysis and how it impacts the investor returns in this fascinating journey of stock market investing." Contents of the book*

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*are as follows:*

- Why should you invest in the Indian stock markets?
- Evolution of the stock market in India
- Market and Interest Behaviour
- Right number of stocks in your portfolio
- Invest in winners, do not chase losers
- Buy it, Hold it, Forget it strategy
- Low PE vs. High PE, which one should you buy?
- Small vs. Large companies
- Benefit from Beaten Down Stocks
- Impact of current events on the stock price
- Pricing power
- Life expectancy of companies
- Dividend decisions
- Bonus shares, share split and right shares
- Buyback of shares
- Mutual funds and their relevance
- Value investing
- Investing in growth shares
- Lessons in wealth creation from Warren Buffett
- Trading vs. Investment
- Sensible investments – practical points
- Key to multi-bagger returns
- Basics of fundamental analysis
- Basics of technical analysis

*Taxmann's Guide to Indian Accounting Standards (Ind AS)-Based on IFRS Official Pronouncements(Set of 2 Volumes)(5th Edition August 2020)*

*Financial Reporting & Analysis*

*Master Guide To Companies Act 12Th / Ed.*

*Taxmann's Statutory Guide for NBFCs – Comprehensive Coverage of Updated, Amended & Annotated text of Laws relating to NBFCs incl., Master Directions, Notifications, RBI Guidelines, Orders, etc.*

*Business Mathematics and Statistics*

**This book focuses on a ‘detailed-commentary’ and ‘step-by-step approach’ for the Forensic Audit of Financial Transactions. It also deals with each and every aspect of Forensic Audit of various items of**

**statement of Profit & Loss and Balance Sheet. The Present Publication is the Latest Edition & is updated with all amendments and legal position up to July 2020, authored by G.C. Pipara. Understanding the Forensic Audit is not complete, without actual Case Analysis and this book includes analysis of actual company cases relating to Forensic Audit, where either fraud or misrepresentation of information is found. With the help of Case Analysis, how to achieve the maximum objective of Forensic Audit, has been explained in a lucid language with step by step approach. Each part of this book deals with the different segments of the forensic audit and each part has been devised carefully, keeping in mind - 'Maximum Result' and with an objective that the real purpose of Forensic Audit is served. This book deals with -**

- Misstatement of information in financial statement,
- Incorrect details in financial statement,
- Diversion of funds by an entity,
- Siphoning of Funds by an entity,
- Fraud in some of the transactions undertaken by the entity,
- Fraud in books of accounts and other records,
- Fraud in the balance sheet - one which is even audited,
- Fraud by the auditor in helping the organization to accomplish its intention etc.

**The structure of the Book is as follows: •**

**Part One Deals with the introduction of forensic audit and looks into the past, present and future of forensic audit. This part is presented to establish the foundation of the book. • Part Two Deals with important transactions pertaining to purchases of goods, sales and other major expenditures - which forms part of the statement of profit & loss account. Provisions and contingent liabilities are often used by an entity to cook the books of account and therefore, a separate chapter is presented on this issue. • Part Three The various items contained in the balance sheet, are a major part of the activities of any entity and therefore, is a major part of any forensic audit also. Therefore, in this part of the book, the following important activities of an entity's are covered: □□ Fixed (Hard) Assets - hard to spot □□ Intangible Assets and Goodwill - neither visible nor real □□ Capital Work In Progress (CWIP), Stock In Progress (SIP) and Stock - not seeing the light of day □□ Piling Stock and Mounting Debtors - an evergreen technique for every-greening □□ Investments - without objectives like a traveller without a destination □□ Loans and Advances given - gone with the wind □□ Equity and Shareholders - invisible ownership • Part Four Apart from specific activities of an entity, as**

covered in part two and three, there are some transactions that are special. These are considered as “Key Metrics” for the purpose of forensic audit and thus, covered in this part of the book, which includes:-

- Absence of confirmation of balances
- Off-balance sheet transactions
- Round-tripping etc.

It is also common in forensic audit that full records are not made available to the auditors and thus, a separate chapter on “Dog ate my Accounts” is presented.

- Part Five For explaining the concept of forensic audit properly, a new Structure has been invented by the author - termed as “T-3 Structure” wherein:
  - T-1 : Test
  - T-2 : Trace and
  - T-3 : TrackWith the help of a concept called “Look Forward - Look Backward” on T-3 Structure, how the successful forensic audit can be carried out is explained in a separate chapter, under the head “Look Forward - Look Backward”.
- Part Six Lastly, it is found that in various cases of fraud and misrepresentation of details in the financial statement, the Statutory Auditor were found to be the helping hand. As in forensic audit - responsibility has to be fixed and thereafter, a separate part itself for the role played by the statutory auditor - “Where were the Auditor’s - strange but true”.

**Highlights ? With 85+ Referencer containing more than 165**

**procedures, tables & charts ? Containing the following lucid charts for procedures/compliances under the Companies Law: - Compliance requirements - Annual, One-time and Others - Disclosure requirements in Financial Statements, Board Reports etc - Flow chart for Name Change, Conversion, Directors, Auditors, KMP, Allotment, Registered Office, Charges, Managerial Remuneration, Removal of Name, Acceptance of Deposits, Buy-back of Securities, Declaration and Payment of Dividend, Loan, Advances and Borrowings, Related Party Transactions, Dormant/Inactive Company and many more - LLP - Advantage, Registration, Conversion, Closure, Compliances, Returns & Records, FLLP ? Act, Rules, Standards and table/flow charts of procedures- all integrated at one place with comments on each section**

**Gujarat RERA (GujRERA) Manual is an attempt to understand the nuances of the Real Estate (Regulation and Development) Act, 2016 (RERA), with a special focus on the state of Gujarat along with Case Laws from all other States (incl. RERA Authorities, Tribunals, High Courts & Supreme Court). This book provides section-wise commentary RERA, along with the following: • GujRERA Rules &**



**Regulations • Orders/Circulars issued by GujRERA • Supreme Court/High Court Judgements • RERA Appellate Tribunal/Authority Judgements • FAQs related to GujRERA** This book will be helpful for all the stakeholders of the Real Estate Industry like: • Chartered Accountants • Company Secretaries • Cost Accountants • Advocates • Engineers • Architects • Real Estate Developers • Real Estate Agents

It covers the practical aspects of the GujRERA, which will help the Real Estate Developers and Agents for easy compliance with the RERA Law. It also covers the knowledge and practical aspects of the rights and duties of the customers in the real estate sector. The Present Publication is the Latest Edition, authored by CA Mahadev Birla, Adv. (CA) Nipun P. Singhvi, CS Richa Birla, & Adv. Vishal J. Dave, updated till August 2021, with the following noteworthy features: • [Encyclopedia of Gujarat RERA] covering all the Rules, Regulations, Forms, Circulars, Order, Case Law, etc., in reference to the relevant provision of RERA. • [Rights & Duties of Builders, Brokers & Buyers] are explained in this book • [Commentary along with Case Laws] on the Real Estate (Regulation and Development) Act, 2016, along with Case Laws from across India including: ☐☐ The Supreme Court ☐☐ High

**Courts [] RERA Appellate Tribunal [] Gujarat RERA Orders & Circulars • [Interplay of GujRERA with other Laws] such as Consumer Protection Laws and Insolvency & Bankruptcy Code 2016 • [FAQs on GujRERA]**

**The detailed contents of the book are as follows: • Preliminary • Registration of Real Estate Project and Registration of Real Estate Agents • Functions and Duties of Promoters • Rights and Duties of Allottees • The Real Estate Regulatory Authority • Central Advisory Council • The Real Estate Appellate Tribunal • Offences, Penalties and Adjudication • Finance, Accounts, Audits and Reports • Miscellaneous**

**Principles of Management is designed to meet the scope and sequence requirements of the introductory course on management. This is a traditional approach to management using the leading, planning, organizing, and controlling approach. Management is a broad business discipline, and the Principles of Management course covers many management areas such as human resource management and strategic management, as well as behavioral areas such as motivation. No one individual can be an expert in all areas of management, so an additional benefit of this text is that specialists in a variety of areas have authored individual chapters. Contributing**

**Authors David S. Bright, Wright State University Anastasia H. Cortes, Virginia Tech University Eva Hartmann, University of Richmond K. Praveen Parboteeah, University of Wisconsin-Whitewater Jon L. Pierce, University of Minnesota-Duluth Monique Reece Amit Shah, Frostburg State University Siri Terjesen, American University Joseph Weiss, Bentley University Margaret A. White, Oklahoma State University Donald G. Gardner, University of Colorado-Colorado Springs Jason Lambert, Texas Woman's University Laura M. Leduc, James Madison University Joy Leopold, Webster University Jeffrey Muldoon, Emporia State University James S. O'Rourke, University of Notre Dame**

**Using Financial Accounting Information**

**Analytical Stories on all Recently Changes in Income-tax, GST and IBC**

**Direct Taxes Ready Reckoner**

**Taxmann ... Budget**

**Taxmann's Insurance Laws Manual - Comprehensive Coverage of Updated, Amended & Annotated text of Laws relating to Insurance incl. Insurance/IRDA Act, 77+ Rules/Regulations, Master Directions, etc.**

This unique book provides an in-depth Rule-wise commentary on the Income Tax

Rules, 1962. The Present Publication is the 29th Edition, incorporating all the amendments till the Income-tax (Second Amendment) Rules, 2022. Taxmann's Editorial Board authors this book with the following coverage: • [Detailed Analysis] on every Rule of Income Tax Rules, 1962 • [Statutory Background of the Section] which delegates the power to the Central Board of Direct Taxes to notify the Rule • [Simplified Language] to explain each provision of the Rules • [Gist of All Circulars and Notifications] issued by the Department in each Rule, which are still in force • [Income-tax Compliances] to be done in each Rule The detailed coverage of the book is as follows: • Rule 2A – House rent allowance • Rule 2B - Leave travel concession • Rule 2BA – Amount received on voluntary retirement • Rule 2BB – Special allowances Rule 2BBA – Family pension to heirs of members of Armed Forces • Rule 2BBB – Percentage of Govt. grant for considering university, etc., as substantially financed by Govt. for purposes of section 10(23C) • Rule 2BC – Exemption for income of universities/educational institutions/hospitals, etc. • Rule 2C – Charitable or religious institutions/Educational institutions/Hospitals • Rule 2DB & 2DC - Sovereign Wealth Fund/Pension Fund • Rule 2DD - Computation of exempt income of Specified Fund for the purposes of section 10(23FF) • Rule 2F – Guidelines for setting up Infrastructure Debt Fund • Rule 3 – Valuation of perquisites • Rule 3A - Exemption to medical benefits/perquisites • Rule 3B – Provident Fund, Annual Accretion referred to in section 17(2)(viiia) • Rule 4 – Unrealised rent • Rule 5 – Depreciation • Rule 5AC –

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Tea/Coffee/Rubber development account • Rule 5AD – Site restoration fund • Rule 5C to 5E – Scientific Research Associations - Guidelines, conditions, etc., in respect of approval under clauses (ii) and (iii) of section 35(1) • Rule 5CA – Scientific Research Associations - Intimation under fifth proviso to section 35(1) • Rule 5F – Scientific Research Associations - Guidelines, conditions, etc., in respect of approval under clause (iia) of section 35(1) • Rule 5G – Tax on income from patent • Rule 6 – Scientific research, expenditure on • Rule 6A - Expenditure for obtaining right to use spectrum for telecommunication services • Rule 6AAC – Expenditure on conservation of natural resources • Rule 6AAD & AAE – Agricultural extension project • Rule 6AAF & AAH – Skill development project • Rule 6AB – Amortisation of preliminary expenses, etc. • Rule 6ABA – Provision for bad and doubtful debts • Rule 6ABAA – Conditions for being notified as infrastructural facility • Rule 6ABBA – Other electronic modes • Rule 6DD – Disallowance of cash payment • Rule 6DDA & DDB – Speculative transactions – Derivatives • Rule 6E – Insurance business - Reserves for unexpired risks • Rule 6EA & EB – Categories of bad or doubtful debts in case of public company • Rule 6F – Maintenance of books of account • Rule 6G – Report of audit of accounts under section 44AB • Rule 6GA – Computation of income by way of royalties, etc., in case of non-residents • Rule 6H – Computation of capital gains in case of slump sale • Rule 7 – Income which is partially agricultural and partially from business • Rule 7A – Income from the manufacture of rubber • Rule 7B – Income from the manufacture of coffee •

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Rule 8 – Income from manufacture of tea • Rule 8AA – Capital Assets • Rule 8AB – Capital gains, attribution of income taxable under section 45(4) to capital assets remaining with specified entity, under section 48 • Rule 8AC – Capital gains: Computation of short-term capital gains and written down value under section 50 where depreciation on goodwill has been obtained • Rule 8AD – Capital gains, Computation for the purposes of section 45(1B) • Rule 8B & 8C – Zero-Coupon Bonds • Rule 8D – Method for determining amount of expenditure in relation to income not includible in total income • Rule 9A & 9B – Amortisation of expenditure on feature films • Rule 9C – Carry forward and set off of accumulated loss and unabsorbed depreciation allowance in case of amalgamation • Rule 9D – Provident Fund/Recognised Provident Fund • Rule 10 – Determination of income in case of non-residents • Rule 10A to 10THD – Transfer Pricing • Rule 10DB – Furnishing of report in respect of International Group • Rule 10RB – Minimum Alternate Tax • Rule 10U to 10UF – General Anti-Avoidance Rules • Rule 10V to 10VB – Certain activities not to constitute business connection in India • Rule 11A – Deductions to persons with disability or severe disability • Rule 11AA – Donation to charitable trusts, etc. requirement for approval of institution of fund under section 80G(5)(vi) • Rule 11B – Deduction in respect of rents paid • Rule 11DD – Deduction in respect of medical treatment for specified diseases • Rule 11EA – Deduction to industrial undertakings located in industrially backward districts • Rule 11F to 11-O – National committee for promotion of social and economic welfare • Rule

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11-OA – Guidelines for notification of affordable housing project as specified business under section 35AD • Rule 11-OB – Guidelines for notification of a semi-conductor wafer fabrication manufacturing unit as specified business under section 35AD • Rule 11P to 11T – Tonnage Tax Scheme for Shipping Companies • Rule 11U & 11UA(1) – Valuation of gifts • Rule 11UA(2) – Start-ups • Rule 11UAA – Special provision for full value of consideration for transfer of share other than quoted share • Rule 11UAB – Determination of fair market value of inventory • Rule 11UAC – Prescribed class of persons for the purpose of clause (XI) of the provision to clause (x) of sub-section (2) of section 56 • Rule 11UAD – Prescribed class of persons for the purpose of section 50CA • Rule 11UAE – Slump Sale • Rule 11UB & 11UC – Indirect transfer - Manner of determination of Fair Market Value & reporting requirement for Indian concern • Rule 11UD – Income deemed to accrue or arise in India – Threshold for purpose of significant economic presence • Rule 11UE & UF – Income deemed to accrue or arise in India - Specified conditions under Explanation to fifth/sixth proviso to Explanation 5 to section 9(1)(i) • Rule 12 – Return of income • Rule 12A – Preparation of return by authorised representative • Rule 12AA – Return of income, signing of • Rule 12C – Tax on income received from Venture Capital Companies/Funds • Rule 12CA – Business Trust • Rule 12CB – Investment Fund • Rule 12CC – Securitization Trust • Rule 12D – Power to call for information by prescribed Income-tax Authority • Rule 12E – Prescribed authority under section 143(2) • Rule 12F – Prescribed Income-tax Authority

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under second proviso to section 142(1)(i) • Rule 14 – Inquiry before assessment – Form of verification • Rule 14A – Inquiry before assessment - Special Audit • Rule 14B – Guidelines for purposes of determining expenses for Special Audit • Rule 14C – Faceless assessment: Prescribed manner of authentication of an electronic record under electronic verification code under section 144B(7)(i)(b) • Rule 15 – Notice of demand • Rule 16 – Avoidance of repetitive appeals • Rule 16B – Exemption in respect of remuneration to consultants, etc. • Rule 16C – Exemption to Employees' Welfare Funds • Rule 16CC – Audit report to be furnished by certain entities referred to in section 10(23C) • Rule 16DD – Free Trade Zones, industrial undertakings in • Rule 17 – Exercise of option under section 11 • Rule 17A & 17B – Application for Registration of Charitable or religious trust etc. • Rule 17C – Modes of investment by charitable/religious trusts • Rule 17CA – Electoral Trust • Rule 17CB – Tax on accreted income of a trust • Rule 18AAA – Donations to universities/educational institutions • Rule 18AAAAA – Deduction on donations to games/sports associations/institutions • Rule 18AB – Furnishing of statement of particulars and certificate under section 80G(5)(viii)/(ix) or under section 35(1A) • Rule 18BBB – Deductions to undertakings, hotels, etc. • Rule 18BBE – Deduction from profits of certain activities forming part of a Highway Project • Rule 18C – Deduction to undertakings operating notified industrial parks • Rule 19AB – Deduction in respect of employment of new workmen • Rule 19AC – Deduction in respect of royalty income, etc., of authors of certain books other than



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text books • Rule 19AD – Deduction in respect of royalty on patents • Rule 19AE – Deduction in respect of certain incomes of Offshore Banking Unit • Rule 20 & 20A – Deduction under section 80C(2)(xix) and (xx) • Rule 21A – Relief when salary is received in arrears or in advance • Rule 21AA – Relief on salary in the case of specified employees • Rule 21AB – Tax Residency Certificate for claiming double taxation relief • Rule 21AC – Transactions with persons located in notified jurisdictional areas • Rule 21AD – Tax on income of certain manufacturing domestic companies • Rule 21AE & 21AF – Tax on income of certain domestic companies/new manufacturing domestic companies • Rule 21AG – Tax on income of Individuals & HUFs • Rule 21AH – Tax on income of certain resident Co-operative societies • Rule 21AI – Computation of exempt income of specified fund under section 10(4D) • Rule 21AJ – Foreign institutional investor: Determination of income of specified fund attributable to units held by non-residents under section 115AD(1A) • Rule 21AJA & 21AJAA – Computation of exempt income of specified fund attributable to the investment banking division of an offshore banking unit for purposes of section 10(4D)/Determination of income of specified fund attributable to investment division of an offshore banking unit under section 115AD(1B) • Rule 21AK – Non-deliverable Forward Contracts/offshore derivative instruments or counter derivatives • Rule 26 to 37BC – Deduction of tax at source • Rule 37C to 37J – Collection of tax at source • Rule 29A – Deduction in respect of certain items of receipts from foreign sources • Rule 38 – Notice of demand for advance tax • Rule 39 – Estimate

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of advance tax • Rule 40B – Minimum alternate tax for companies • Rule 40BA – Alternate Minimum Tax for Limited Liability Partnerships • Rule 40BB – Tax on distributed income of domestic company for buy-back of shares • Rule 42 to 44 – Tax clearance certificate • Rule 44C, 44CA & 44D – Settlement Commission • Rule 44DA – Settlement Commission: Exercise of option to withdraw application pending before Settlement Commission • Rule 44E & 44F – Advance rulings • Rule 44G – Mutual Agreement Procedure • Rule 45 to 46A – Appeal to Commissioner (Appeals) • Rule 47 – Appeal to Appellate Tribunal • Rule 49 to 66 – Authorised representative • Rule 67 to 81 – Recognised provident funds • Rule 82 to 97 – Approved superannuation funds • Rule 98 to 111 – Approved gratuity funds • Rule 111A & 111AB - Conditions for reference to Valuation Officer • Rule 111B – Publication and circulation of Board's order • Rule 112 to 112C – Search and seizure • Rule 112D – Requisition of books of account, etc. • Rule 112E – Collection of information • Rule 112F – Search cases where compulsory reopening of past six years not required • Rule 113 – Disclosure of information respecting assessee • Rule 114 – Permanent Account Number • Rule 114A – Tax Deduction and Collection Account Number • Rule 114AA – Tax Collection Account Number • Rule 114AAA – Aadhaar Number, Quoting of • Rule 114AAB – Permanent Account Number - Class or classes of persons to whom PAN provisions not applicable • Rule 114B to 114D – Quoting of Permanent Account Number or Aadhaar number in documents pertaining to certain prescribed transactions • Rule 114DA –

Furnishing of annual statement by a non-resident having liaison office in India • Rule 114DB – Furnishing of information or documents by Indian concern in certain cases • Rule 114E to 114H – Obligation to furnish/statement of financial transaction or reportable account • Rule 114-I – Annual Information Statement • Rule 115 – Rate of exchange for conversion of income in foreign currency • Rule 115A – Computation of capital gains on transfer of shares/debentures by non-residents • Rule 117B & 117C – Certificate to Tax Recovery Officer • Rule 119A – Procedure for calculation of interest • Rule 119AA – Acceptance of payment through prescribed electronic modes • Rule 121A – Statement by producers of cinematograph films • Rule 125 – Electronic payment of tax • Rule 126 – Residential status • Rule 127 – Service of notice • Rule 127A – Authentication of notices and other documents • Rule 128 – Foreign Tax Credit • Rule 129 – Immunity from prosecution under section 270AA • Rule 131 – Electronic furnishing of returns, etc.

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.

This book provides a comprehensive analysis of Corporate Social Responsibility (CSR) provisions in the following: • Companies Act, 2013 • Companies (Corporate Social Responsibility Policy) Rules, 2014 The Present Publication is the latest 2022 Edition, authored by Rajesh S. Kadakia, with the following noteworthy features: • [Updated CSR Compliance Requirements] are provided in this book • [Explanation of CSR Provisions] with a fresh perspective & illustrations • [Carefully Crafted to provide Insights on Complex Topics] such as: o Activities that are regarded as CSR o Different Applicability Criteria o CSR Committee o CSR Policy o Roles & Responsibilities of Board of Directors o Calculation of the Quantum of Spending on CSR o Approved Modes of incurring CSR Expenditure o Impact Assessment • [Applicability of CSR Provisions to Section 8 & Foreign Companies] along with disclosure requirements, reports/certificates and consequences of default is also included in this book • [Accounting Aspects & Income-tax Provisions] and interpretation regarding the deductibility of CSR expenditure is also covered in this book • This book also consists of the following: o Relevant Section of the Companies Act, 2013 o Schedule VII of the Companies Act, 2013 o Companies (Corporate Social Responsibility Policy) Rules, 2014 o Relevant Notifications under Companies Act, 2013 o Relevant Circulars/Clarifications under the Companies Act, 2013 The detailed contents of this book are as follows: • Background, text, applicability and actions required upon the applicability • Applicability to 'every

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company' fulfilling one of the criteria in section 135 • Applicability of section 135 to holding company or subsidiary company of a company to which section 135(1) is applicable • CSR – Net worth criterion • Net profits criterion (Profitability) • Turnover criterion • Financial year – Meaning • CSR committee • CSR policy • Corporate social responsibility (CSR) • Board of directors • Quantum of spending on CSR (2% of average net profits plus surplus from CSR activity) • CSR expenditure • Implementation of CSR activities • Preference to a local area of operation and area around it • Impact assessment • Ongoing project • Implementation through implementing agencies • Companies licensed under section 8 of the Companies Act, 2013 or section 25 of the Companies Act, 1956 • Activities under Schedule VII of the Companies Act, 2013 • Applicability to a foreign company • Miscellaneous • Accounting • Disclosure requirements • Reports and certificates • Consequences of defaults in spending on CSR activities • CSR – Deductibility of CSR expenses under the Income-tax Act, 1961 • CSR – Deductibility of CSR expenditure under section 80G of the Income-tax Act, 1961

Basics of Computer Applications in Business is a comprehensive & authentic textbook written to impart computer skills and knowledge to commerce students & enhance their understanding of information technology tools in handling business operations. The book's focus is on the application part while providing basic information about computers for first-time readers. This book aims to fulfil the requirement of students of the following:

- B.Com. (Prog.) | Semester – III | Paper BC 3.4 (A) under CBCS Program

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· Non-Collegiate Women's Education Board (NCWEB) · School of Open Learning (SOL) of University of Delhi · Central Universities throughout India The Present Publication is the 3rd Edition, authored by Dr. Hem Chand Jain & H.N. Tiwari, with the following noteworthy features:

- [Simple, Systematic & Comprehensive Explanation] The subject matter is presented in a simple, systematic method along with a comprehensive explanation of the concept and theories underlying Computer Application in Business. The focus of this book is on the application part.
- [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/teachers experience of teaching the subject-matter at different levels
  - o Reaction and responses of students have also been incorporated at different places in the book
- [Diagrams and Illustrations for easy Understanding] Usage of diagrams & illustrations to enhance the comprehension of various concepts and systems of computers
- [Business Examples] Comprehensive coverage of business examples to illustrate the concepts
- [MS Excel in Business] Separate chapter to demonstrate how excel is helpful in decision making
- [Summary and Review Questions] are given at the end of each chapter for evaluating and understanding the concept

Contents of the book are as follows:

- Basic Computer Concepts
- Microsoft Word 2010
- Basics of PowerPoint
- MS Excel 2010
- Excel Functions
- Decision Making with Excel 2010
- Excel Projects
- Introduction to Database System
- DBMS using MS Access 2010
- Mail Merge

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Taxmann's FEMA Manual | Set of 2 Vols. – Compendium of amended, updated & annotated text of Acts, Rules/Regulations, Notifications, Master Circulars, Directions, etc on Foreign Exchange Laws in India

Taxmann's Income Tax Rules – Covering Amended, Updated & Annotated text of the Income-tax Rules, 1962 [updated till Income Tax (Second Amendment) Rules 2022] | 59th Edition

Bloomsbury's Company Law Ready Referencer

Taxmann's GST Annual Return & Reconciliation – Analysis in the form of Case Studies, Advanced FAQs, etc., on Forms 9, 9A & 9C with issues relating to Anti-profiteering & policy mismatch in GST & AS

Taxmann's Master Guide to Income Tax Rules – Unique book covering in-depth Rule-wise commentary on the Income-tax Rules, 1962 with a detailed analysis in a simplified language

Using real-world examples to thoroughly involves readers with financial statements, Financial Reporting and Analysis, 9e builds skills in analyzing real financial reports through statements, exhibits, and cases of actual companies. Emphasis is placed on the analysis and interpretation of the end result of financial reporting – financial statements.

With reference to India.

This book covers the Amended, Updated & Annotated text of the following: •

## Read Online Taxmann Master Guide On Companies Act

Income-tax Act, 1961 & 5+ Allied Acts • Income-tax Rules, 1962 & 20+ Allied Rules along with Return Forms for A.Y. 2022-23 • Gist of Landmark Rulings from 1922 – February 2022 • Direct Taxes Law Lexicon • Circulars & Notifications from 1961 – February 2022 • 15+ Schemes • 25+ Models & Drafts This book comes in a set of three volumes that incorporates all changes made by the following: • Volume One | Acts – Amended by the Finance Act, 2022 & Taxation Laws (Amendment) Act, 2021 • Volume Two | Rules – Updated till the Income Tax (Fifth Amendment) Rules, 2022 • Volume Three | Landmark Rulings, Circulars, Clarifications, Notifications, etc. – Amended/Updated up to February 2022 The Present Publication is the 52nd Edition, authored by Taxmann's Editorial Board, with the following volume-wise noteworthy features: • Volume One | Acts o [Annotations] under each section show: § Relevant Rules & Forms § Relevant Circulars & Notifications § Date of enforcement of provisions § Allied Laws referred to in the section o [Legislative History of Amendments] since 1961 o Comprehensive Table of Contents o [Quick Navigation] Relevant section numbers are printed in folios for quick navigation • Volume Two | Rules o [Action Points for Forms] All Forms carry Action Points that explain the Relevant Provisions and Process of Filing o [Return Forms] for A.Y. 2022-23 o [Quick Identification for Redundant & e-Forms] • Volume Three | Landmark Rulings,



## Read Online Taxmann Master Guide On Companies Act

Circulars, Clarifications, Notifications, etc. o [15+ Schemes] relevant under the Income-tax Act o [Words & Phrases] as defined by various Courts o [Circulars, Clarifications & Notifications | 1961 – February 2022] Gist of all Circulars and Notifications which are in force o [Case Laws | 1922 – February 2022] Digest o all Landmark Rulings by the Supreme Court, High Courts o [25+ Models & Drafts] helpful in your day-to-day practice • [Bestseller Series] Taxmann's series of Bestseller Books for more than Five Decades • [Zero Error] Follows the Six Sigma Approach to achieve the benchmark of 'Zero Error' The volume-wise coverage of this book is as follows: • [Acts] The following Acts are covered in the book: o Income Tax Act, 1961 as amended by the Finance Act 2022 & Taxation Laws (Amendment) Act, 2021. It also includes the text of provisions of allied Acts, Circulars, Regulations referred to in the Income-tax Act, along with validation provisions & subject-index o Finance Act 2022 & Taxation Laws (Amendment) Act 2021 o Prohibition of Benami Property Transactions Act, 1988 as amended up to date o Securities Transaction Tax as amended up to date o Commodities Transaction Tax o Equalisation Levy as amended up to date along with Notification u/s 164 of the Finance Act, 2016 o Black Money Act § Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 § Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax

## Read Online Taxmann Master Guide On Companies Act

Rules, 2015 • [Rules] The following Rules are covered in this book:

- o Income-tax Rules, 1962 amended up to date with a list of e-Forms & text of provisions of Allied Laws referred to in Income-tax Rules
- o Income Computation and Disclosure Standards
- o Income-tax (Appellate Tribunal) Rules, 1963 § Standing Order under Income-tax (Appellate Tribunal) Rules 1963 § Other Notifications & Instructions § Income-tax Appellate Tribunal Members (Recruitment and Conditions of Service) Rules 1963
- o Commodities Transaction Tax Rules, 2013
- o Securities Transaction Tax Rules, 2004 as amended up to date
- o Authority for Advance Rulings (Procedure) Rules, 1996
- o Prohibition of Benami Property Transaction Rules, 2016
- o Equalisation Levy Rules, 2016
- o Capital Gains Accounts Scheme, 1988
- o Electoral Trusts Scheme, 2013
- o Income-tax (Dispute Resolution Panel) Rules, 2009
- o CBDT's Instructions for waiver or reduction of interest under Section 234A/234B/234C
- o Condonation of delay in Filing Refund Claim with condonation of delay in filing refund claim and claim of carry forward of losses under section 119(2)(b) of the Income-tax Act
- o Reverse Mortgage Scheme, 2008
- o Centralised Verification Scheme, 2019
- o Faceless Assessment Scheme, 2019 with Directions
- o Faceless Appeal Scheme, 2021
- o Faceless Penalty Scheme, 2021 with Directions
- o National Pension Scheme Tier II – Tax Saver Scheme, 2020
- o Centralised Processing of Returns Scheme, 2011 §

Application of provisions of Act relating to the processing of Returns o e-Settlement Scheme, 2021 o e-Verification Scheme, 2021 o e-Advance Rulings Scheme, 2022 o Relaxation of Validation (Section 119 of the Finance Act 2012) Rules, 2021 o Return Forms § ITR-1 | SAHAJ – Individual Income Tax Return § ITR-2 | Return of Income - For Individuals and HUFs not having income from profits and gains of business or profession § ITR-2A | [Omitted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017] § ITR-3 | Return of Income - For Individuals and HUFs having income from profits and gains of business or profession § ITR-4 | SUGAM – Form Individuals, HUFs and Firms (other than LLP) being a resident having total income up to Rs. 50 lakh and having income from business and profession, which is computed under section 44AD, 44ADA or 44AE [Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP or has agricultural income more than Rs. 5000] § ITR-4 | [Omitted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017] § ITR-5 | Return of Income - For persons other than — (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7 § ITR-6 | Return of Income - For Companies other than companies claiming exemption under section 11 § ITR-7 | Return of Income - For persons including companies required to furnish returns under section 139(4A) or 139(4B) or 139(4C) or

139(4D) only § ITR-8 | [Omitted by the IT (Twenty-First Amdt.) Rules, 2021, w.e 29-7-2021] § ITR-V | Verification Form | Acknowledgment o Income-tax (Certificate Proceedings) Rules, 1962 o Income-tax Settlement Commission (Procedure) Rules, 1997 o Tax Return Preparer Scheme, 2006 o Bank Term Deposit Scheme, 2006 o Sukanya Samriddhi Account Scheme, 2019 o Senior Citizens' Savings Scheme, 2019 o Kisan Vikas Patra Scheme, 2019 o Public Provident Fund Scheme, 2019 o National Savings Certificates (VIII Issue) Scheme, 2019 • [Landmark Rulings, Direct Taxes Law Lexicon, Circulars, Clarifications & Notifications, and Schemes/Modules & Drafts] are included: o [15+ Schemes] relevant under the Income-tax Act, 1961, are included: § Income Tax Informants Rewards Scheme, 2018 § Hospitalisation and Domiciliary Hospitalisation Benefit Policy § Settlement Commission (Income-tax and Wealth-tax) (Recruitment and Conditions of Service of Chairman, Vice-Chairmen and Members) Rules, 2015 § Income-tax Welfare Fund Rules, 2007 § Guidelines for Providing Training by Shipping Companies for Tonnage Tax Scheme under Chapter XII-G of Income-tax Act § Equity Linked Savings Scheme, 2005 § Income Tax Ombudsman Guidelines, 2010 § Authority for Advance Rulings (Procedure for Appointment as Chairman and Vice-Chairman) Rules, 2016 § Electoral Bond Scheme, 2018 § Prohibition of Benami Property Transactions

(Conditions of Services of Members of Adjudicating Authority) Rules, 2019 § Tribunals Reforms Act, 2021 § Conditions of Service of Chairperson and Members of Tribunals, Appellate Tribunals and other Authorities § Tribunal (Conditions of Service) Rules, 2021 § Direct Tax Vivad se Vishwas Act, 2020 § Direct Tax Vivad se Vishwas Rules, 2020 o [Words & Phrases] as defined by various Courts § Section key to Words and Phrases judicially defined under Income-tax Act § Alphabetical key to Words and Phrases judicially defined under Income-tax Act o [Circulars, Clarifications & Notifications | 1961 – February 2022] Gist of all Circulars and Notifications which are in force o [Case Laws | 1922 – February 2022] Digest of all Landmark Rulings by the Supreme Court, High Courts o [25+ Models & Drafts] § Partnership deed § Specimen of dissolution deed of partnership firm § Specimen deed of dissolution of HUF § Gift deed § Will § Lease Deed § Indemnity Bond-I § Indemnity Bond-II § Specimen affidavit § Specimen letter of communication with the previous auditor § Power of attorney Intimation to AO regarding discontinuance of business § Letter to AO regarding giving of appeal effect § Application to AO requesting stay of demand § Letter to AO regarding setting off of tax payable against the refund due § Reply to notice under section 221(1) § Specimen affidavit under rule 10 of the Income-tax (Appellate Tribunal) Rules § Specimen application to Appellate Tribunal for

admission of delayed appeal § Specimen application for rectification of mistake § Specimen application for revision under section 264 § Specimen application for the exercise of option under clause (2) of the Explanation to section 11(1) § Draft Letter of Appointment § Specimen letter for seeking adjournment for video conferencing in faceless assessment § Specimen letter to submit information in the course of faceless assessment proceeding § Specimen application for condonation of delay in filing of Appeal before CIT (Appeals) § Specimen Application for Admission of Additional evidence in an Appeal § Specimen deed to create a Family Trust (Discretionary Trust)

In this latest edition from Taxmann for May 2021, we provide you with the analytical stories on the recent changes in Income-tax, GST and Insolvency & Bankruptcy Code reported on Taxmann.com. The coverage of this edition is as follow: Direct Tax Laws • Aspects to be considered on application of MFN Clause of Tax Treaty • New rules for registration and approval of NGOs w.e.f. 01-04-2021 • SOFR as a replacement of LIBOR: Transfer Pricing considerations • Taxation of software payments – Understanding tax implications based on IP law Goods & Services Tax • Beneficial Exemption: Should it be construed in a Strict or a Liberal way? • The uncertainty encircling ITC availment on Corporate Social Responsibility Insolvency & Bankruptcy Code • Supreme Court upholds

the sanctity of Resolution Plan & the 'Clean Slate Theory' under IBC  
Business World

Taxmann's Income Tax Rules

Taxmann's Students' Guide to Income Tax Including GST – The bridge between theory & application, in simple language with explanation in a step-by-step manner & original illustrations | A.Y. 2022-23

Gujarat RERA Manual – Covering Practical & Knowledge Aspects of RERA in a Section-wise Commentary Format along with Rules, Regulations, Orders, Circulars, Case Laws, FAQs, etc.

Taxmann's Direct Taxes Manual (3 Vols.) – Covering Amended, Updated & Annotated text of the Income Tax Act, Rules, 25+ Allied Acts & Rules, Circulars & Notifications, Case Laws, etc. | 52nd Edition

Taxmann's Financial Reporting is prepared exclusively for the Final Level of Chartered Accountancy Examination requirement. It covers the entire revised syllabus as per ICAI. This book serves as a guide for students & professionals, and the objectives of this book are as follows: • It helps the reader acquire the ability to integrate & solve problems in practical scenarios on Indian Accounting Standards (Ind AS). It also assists the reader in deciding the appropriate accounting treatment and formulation of suitable

accounting policies • While preparing and presenting the financial statements, this book helps in the ability to recognize and apply disclosure requirements specified in Ind AS • Acquiring/developing the skill to prepare financial statements of group entities based on Ind AS • Develop an understanding of the various forms of reporting (other than financial statements) and accounting for special transactions, and apply such knowledge in problem-solving The Present Publication is the 5th Edition amended by the Companies (Ind AS) Amendment Rules for CA-Final | New Syllabus, authored by CA Parveen Sharma & CA Kapileshwar Bhalla, with the following noteworthy features: • As per the revised syllabus announced by ICAI • Coverage of this book includes: □□ Financial Instruments (Ind AS 32, 109 & 107) □□ Revenue (Ind AS 115) □□ Leases (Ind AS 116) □□ Business Combination (Ind AS 103) □□ Consolidation (Ind AS 110,111,28 & 27) □□ Solved Papers with Guideline Answers: § CA (Final) – May 2019 Exam | New Syllabus | Guidelines Answers § CA (Final) – November 2019 Exam | New Syllabus | Guidelines Answers § CA (Final) – November 2020 Exam | New Syllabus | Guidelines Answers § CA (Final) – January 2021 Exam | New Syllabus | Guidelines Answers § CA (Final) – July 2021 Exam | New Syllabus | Guidelines Answers • [Examples, Diagrams, Charts, Clarifications & Explanations] are given to address the complicated standards • [Special emphasis on Ind AS



strictly from an examination point of view] including differences between AS and Ind AS and carve-in & carve-outs with respect to IFRS • [Student-Oriented Book] The authors have developed this book, keeping in mind the following factors: □□ Interaction of the authors with their students, with specific emphasis on difficulties faced by students in the examinations □□ Shaped by the authors' experience of teaching the subject matter at different levels □□ Reaction and responses of students have also been incorporated at different places in the book • [950+ Examples/Case Studies, Questions with Answers] have been given at various places in the book to make students understand the complexities involved in Ind AS • [Self-preparatory Book] The book has been written in a classroom-style-teaching methodology so that the average student can understand & master the subject without assistance • [Thoroughly Updated & Amended] This book has been amended as per the Companies (Ind AS) Amendment Rules 2020. Also, the amendments related to Ind AS - 103 & 116 and other amendments have been incorporated Also Available: • [7th Edition] of Taxmann's Students' Guide to Ind ASs • [4th Edition] of Taxmann's CRACKER cum Exam Guide on Financial Reporting (New Syllabus) • [3rd Edition] of Taxmann's PROBLEMS & SOLUTIONS on Financial Reporting (New Syllabus) • [1st Edition] of Taxmann's CLASS NOTES on Financial Reporting Detailed

contents of this book are as follows:

- Framework for Preparation and Presentation of Financial Statements
- Ind AS on Presentation of Items in the Financial Statements
- Ind AS 1 – Presentation of Financial Statements
- Ind AS 34 – Interim Financial Reporting
- Ind AS 7 – Cash Flow Statement
- Ind AS 115 – Revenue from Contracts with Customers
- Ind AS on Measurement-based on Accounting Policies
- Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors
- Ind AS 10 – Events after the Reporting Period
- Ind AS 113 – Fair Value Measurement
- Other Ind AS
- Ind AS 20 – Accounting for Government Grants and Disclosure of Government Assistance
- Ind AS 101 – First Time Adoption of Ind AS
- Ind AS on Assets of the Financial Statements
- Ind AS 2 – Valuation of Inventory
- Ind AS 16 – Property, Plant and Equipment
- Ind AS 23 – Borrowing Cost
- Ind AS 36 – Impairment of Assets
- Ind AS 38 – Intangible Assets
- Ind AS 40 – Investment Property
- Ind AS 105 – Non-Current Assets Held for Sale and Discontinued Operations
- Industry-Specific Ind AS
- Ind AS 41 – Agriculture
- Ind AS on Liabilities of the Financial Statements
- Ind AS 19 – Employee Benefits
- Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets
- Ind AS on items impacting the Financial Statements
- Ind AS 12 – Income Taxes
- Ind AS 21 – The Effects of Changes in Foreign Exchange Rates
- Ind AS on Disclosures in the Financial Statements
- Ind AS 24 –

Related Party Disclosures □□ Ind AS 33 - Earnings Per Share □□ Ind AS 108 - Operating Segments • Accounting and Reporting of Financial Instruments □□ Ind AS 32 - Financial Instruments (Presentation) □□ Ind AS 109 - Financial Instruments | Recognition and Measurement □□ Ind AS 107 - Financial Instruments | Disclosures • Accounting for Share-Based Payment • Business Combination and Corporate Restructuring □□ Ind AS 103 - Business Combinations • Consolidated and Separate Financial Statements □□ Ind AS 110 - Consolidate Financial Statements □□ Ind AS 111 - Joint Arrangements □□ Ind AS 112 - Disclosure of Interests in Other Entities □□ Ind AS 28 - Investment in Associates and Joint Ventures □□ Ind AS 27 - Separate Financial Statements • Integrated Reporting • Corporate Social Responsibility Reporting • Ind AS 116 - Leases

This book covers the Amended, Updated & Annotated text of the Income-tax Rules and 20+ Allied Rules. The recent changes in the Income-tax Rules, 1962 are as follows: • [Omitted] Omission of outdated 24 Rules and 70+ Forms • [Insertion of New Rules & Changes in Existing Rules] Insertion of 24 new Rules and change in 20 existing Rules • [Insertion of New Forms & Changes in Existing Forms] Insertion of 20 new Forms and change in 16 existing Forms • [New Rules] o New Rule for computation of capital gains on the sum received from ULIPs that are not exempt under section 10(10D) o

New Rules and Forms for registration and approval of charitable trusts, institutions, and funds o New Rules to claim relief on offshore indirect transfer of Indian assets by entities impacted by the retrospective amendment o New Rule specifying the threshold limit for significant economic presence o New Rule for computing taxable interest on provident fund contributions exceeding threshold limits o New Form 12BBA to be submitted by senior citizens to claim the benefit of section 194P The Present Publication is the 59th Edition & updated till the Income Tax (Second Amendment) Rules 2022, authored by Taxmann's Editorial Board, with the following noteworthy features:

- [Coverage] of this book includes: o All Rules and Schemes, which are either notified under the Income-tax Act or referred to in different provisions of the Income-tax Act, are covered o Contains 23 divisions covering all Rules relevant under the Income-tax Act, i.e., § Income-tax Rules § ICDS § Faceless Assessment, Appeal & Penalty Scheme with Directions § STT, CTT & EL, etc.
- [Action Points for Forms] All Forms carry Action Points that explain the Relevant Provisions and Process of Filing
- [Quick Identification for Redundant & e-Forms]
- [Bestseller Series] Taxmann's series of Bestseller Books for more than Five Decades
- [Zero Error] Follows the Six Sigma Approach to achieve the benchmark of 'Zero Error'

The contents of the book are as follows:

- Income-tax Rules, 1962

amended up to date with a list of e-Forms & text of provisions of Allied Law • Income Computation and Disclosure Standards • Income-tax (Appellate Tribunal) Rules, 1963 along with the text of the Standing Order under Income-tax (Appellate Tribunal) Rules 1963, other Notifications & Instructions, and text of the Income-tax Appellate Tribunal Members (Recruitment and Conditions of Service) Rules 1963 • Faceless Assessment Scheme, 2019 with Directions • Faceless Appeal Scheme, 2021 • Faceless Penalty Scheme, 2021 with Directions • Commodities Transaction Tax Rules, 2013 • Securities Transaction Tax Rules, 2004 as amended up to date • Equalisation Levy Rules, 2016 • Prohibition of Benami Property Transaction Rules, 2016 • Income-tax (Dispute Resolution Panel) Rules, 2009 • Authority for Advance Rulings (Procedure) Rules, 1996 • Centralized Verification Scheme, 2019 • Centralized Processing of Returns Scheme, 2011 with the text of Application of provisions of Act relating to the processing of Returns • e-Settlement Scheme, 2021 • e-Verification Scheme, 2021 • e-Advance Rulings Scheme, 2022 • Capital Gains Accounts Scheme, 1988 • Reverse Mortgage Scheme, 2008 • Reduction of Wavier of Interest under Section 234A/234B/234C with CBDT's Instructions for waiver or reduction of interest • Delay in Filing Refund Claim with condonation of delay in filing refund claim and claim of carry forward of losses under section 119(2)(b) of the

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Income-tax Act • Relaxation of Validation (Section 119 of the Finance Act 2012) Rules, 2021

Taxmann's Master Guide to Companies Act

Recent catastrophic business failures have caused some to rethink the value of the audit, with many demanding that auditors take more responsibility for fraud detection. This book provides forensic accounting specialists?experts in uncovering fraud?with new coverage on the latest PCAOB Auditing Standards, the Foreign Corrupt Practices Act, options fraud, as well as fraud in China and its implications. Auditors are equipped with the necessary practical aids, case examples, and skills for identifying situations that call for extended fraud detection procedures.

Taxmann's Balance Sheet Decoded – Read, Analyse & Interlink the Balance Sheets, in a Stepwise Manner, with the help of 65+ Case Analysis, Charts, Tables, Diagrams, etc. | 3rd Edition | April 2021

Company Law Procedures

Taxmann's Master Guide to Companies Act

Business Law I Essentials

***About the Book With the rapid change in statutory environment, Corporate Law has also been evolving at faster pace from past several decades. The complexities***

***in the laws have also been rising, which poses constant challenge to practising professionals. There also exist a lot of issues which perhaps may not be addressed by legislation and delegated legislation, some of which are addressed by the judiciary. The present book is a Compendium of Key Issues under Corporate Laws covering a wide spectrum of subjects in Corporate Laws, in five Volumes. This book brings out issues in Corporate Law covering aspects that professionals face in practice. It also brings out a lot of aspects that readers should be aware of. Legislation and case laws from other jurisdictions have been analysed to provide insight into the issues. Key Features ? Topic-wise detailed analysis of various Corporate Law issues. ? Various issues organised under topic heads addressing the key issues concerning the topic. ? Detailed analysis of statutory provisions along with relevant judicial pronouncements and provisions of allied laws (wherever applicable) for each topic has been provided; e.g. SEBI Act and various Regulations issued by the SEBI. ? Analysis of certain landmark judicial pronouncements. ? Comparative position of various topics between Companies Act, 2013 and Companies Act, 1956. ? Certain new concepts of Companies Act, 2013 explained in detail. ? Rules of interpretation of statutes have been discussed wherever necessary.***

***This is a unique book that covers the following: • [Section-wise Commentary] on the Finance Act 2022 • [Ready-referencer for All-important Procedural Aspects] of the Income-tax Act • [Gist of All Circulars and Notifications] Section-wise, which are still in force • [Digest of Landmark Rulings] are given Section-wise The***

**Present Publication is the 32nd Edition, amended by the Finance Act 2022 & the Taxation Laws (Amendment) Act, 2021. This book is authored by Taxmann's Editorial team, with the following coverage:**

- [Division One] o Section-wise commentary on the Finance Act, 2022 § Taxation of Virtual Digital Asset § Income and Tax Computation § Taxation of Charitable Trusts § Profits and Gains from Business or Profession § Capital Gains § Deductions and Exemptions § Carry forward and Set-off of losses § Unexplained Income and Search § TDS/TCS § Updated Return of Income § Return, Assessment and Reassessment § Appeals and Dispute Resolution § Liability in Special Cases § Penalties and Prosecutions § Reporting Obligation under Section 285B
- [Division Two] o Income Tax Practice Manual § Deduction of tax at source § Collection of tax at source § Return of income § Assessment/reassessment § Rectification of mistakes § Payment of tax/interest & refund of taxes § PAN & Aadhaar § Statements of Finance Transactions (SFT) § Advance Tax § Interest and Fees § Refunds § Faceless Proceedings
- [Division Three] o The gist of all Circulars, Clarifications & Notifications § From 1961 - February 2022 with Section & Alphabetical key for easy navigation
- [Division Four] o Digest of all Landmark Rulings § From 1922 - 2022 with Section & Alphabetical keys for easy navigation

**A less-expensive grayscale paperback version is available. Search for ISBN 9781680923018. Business Law I Essentials is a brief introductory textbook designed to meet the scope and sequence requirements of courses on Business Law or the Legal Environment of Business. The concepts are presented in a**



***streamlined manner, and cover the key concepts necessary to establish a strong foundation in the subject. The textbook follows a traditional approach to the study of business law. Each chapter contains learning objectives, explanatory narrative and concepts, references for further reading, and end-of-chapter questions. Business Law I Essentials may need to be supplemented with additional content, cases, or related materials, and is offered as a foundational resource that focuses on the baseline concepts, issues, and approaches. This book explains the tax implications during the life cycle of a charitable trust, starting from incorporation, registration, maintenance of books of account, scheme of taxation, computation of income, filing of the income-tax return, audit report, cancellation of registration, forfeiture of exemption, etc. It contains an extensive discussion on the provisions of the Income-tax Act, tutorials and guides on the filing of various forms under the Act. The Present Publication is the 3rd Edition, authored by Dr Manoj Fogla, CA Suresh Kumar Kejriwal & CA Tarun Kumar. This book is amended by the Finance Act 2022 with the following noteworthy features: • [Analysis & Impact of Amendments] by the Finance Act 2022 • [Exhaustive Coverage of the Registration & Approval Process] under the following Sections: o Section 12AB o Section 10(23C) o Section 80G • [Explanation to the Scheme of Taxation & Computation of Income] of NGOs • [Practical Guide to File Registration Application] in Form No. 10A and Form No. 10AB • [Guide to Filing of Statements of Donations] in Form No. 10BD • [Flowcharts & Illustrations] explaining the law relating to the taxation of NGOs • [Landmark Rulings] on all***

***controversial issues • [Tabular Overview of Compliances] has been provided in this book The detailed contents of the book are as follows: • Introduction and Legal Framework of NPOs in India • Meaning of Charitable Purpose • Religious & Partly Religious Trust (New) • Amendment of Trust Deed • New Scheme of Registration under Section 12AB • Registration under Section 12AB of the Organization Formed without an Instrument • Practical Guide to Registration under Section 12AB • Conditions for claiming exemption under Sections 11 and 12 • Scope of Income under Section 11 • Application of Income • Scheme of Taxation and Computation of Income • Corpus Donation • Inter-charity Donations • Project Grants whether Income • Implications of Section 2(24)(xviii) on Grant and Corpus Donation • Treatment of Capital Gains • Depreciation • Business Activity under Section 2(15) • Incidental Business and Business held as Trust Property • Options available for accumulation of Income • Set-off & carry forward of past deficit • Anonymous Donations • Penal Taxation of NGOs • Cancellation of Registration • Tax on Accreted Income of NGOs • Taxation when Registration Status is Lost • Approval under Section 80G • Practical Guide to Approval under Section 80G • Tax Implication of CSR Expenditure • International Activities of NGOs outside India • Requirement of Audit under Section 12A • Practical Guide to upload Audit Report in Form 10B • Submission of Income-tax Return • Practical Guide to file Form ITR-7 • Forfeiture of various Incomes under Section 13 • Forfeiture - Charitable activity for a particular community • Forfeiture - Benefit to Interested Person • Forfeiture - Violation Regarding Investment under Section 13(1)(d) •***

***Forfeiture - Investment in Section 8 Company and Incubatee Companies • Fundamental Concepts under Section 10(23C) • Government Funded and up to INR 5 crore Annual Receipt Institutions • Exemptions and Conditions for Approval under Section 10(23C) • Approval and Cancellation under Section 10(23C) • Tabular Overview of Compliances under Section 10(23C) • Comparative Analysis under Sections 11 & 10(23C) • Practical Guide to Approval under Section 10(23C) • Mutual Societies • Maintenance of books of accounts***  
***Taxmann's CRACKER for Corporate Restructuring Insolvency Liquidation & Winding-Up-Covering Topic-wise Past Exam Questions & Sub-topic wise Arrangement of Questions | CS Professional | June 2022 Exam***  
***Taxmann's Direct Taxes Manual***  
***Principles of Management***  
***Taxmann's Forensic Audit Decoded-Unlocking the Secrets of Financial Accounting & Investigation (September 2020 Edition)***  
***ASSESSMENT OF BUSINESS PROFITS***

Guide containing charts and tables about company holding and registration issues, all circulars, certifications, notifications and guidelines, and relevant High Courts judgements.

Taxmann's flagship publication for Students on Income Tax & GST Law(s) 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 authentic, up-to-date & amended textbook on Income Tax & GST for students of CA Intermediate (Nov. 2022), CS Executive (Dec. 2022), CMA (Dec. 2022), B.Com., M.Com., MBA, and other Professional Examinations. The Present Publication is the 67th Edition and updated till 11th June 2022. This book is authored by Dr. Vinod K. Singhania & Dr. Monica Singhania, with the following noteworthy features:

- [Coverage] of this book includes:
  - o Unit 1 – Income Taxes
  - o Unit 2 – GST
- [500+ Solved Problems] and an equal number of unsolved exercises
- [Question set for CA (Inter/IPCC) Examination] for the last five years is given along with solutions for theory as well as practical questions
- o Answers to Income Tax problems are solved as per the law applicable for A.Y. 2022-23
- o GST problems are solved in accordance with law as amended up to 11th June 2022
- [Features] of this book are as follows:
  - o [Self-Learning/Practice Book] Features teach yourself technique enabling students to learn faster
  - o [Analytical Discussions] are included in each para supported by 'well-thought-out-original-problems'. A unique style of illustrating all complex provisions has been adopted throughout this book
  - o [Every solved problem is followed by an unsolved exercise] for which answers are given at the end of the book

For Solutions to the unsolved exercises, students may refer to the 25th Edition of Taxmann's Students' Guide to Income Tax including GST Problems & Solutions

- o Follows Six-Sigma Approach to achieve the benchmark of 'Zero-Error'

The contents of the book

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are as follows:

- Income Tax
  - o Basic concepts that one must know
  - o Residential status and its effect on tax incidence
  - o Income that is exempt from tax
  - o Income under the head 'Salaries' and its computation
  - o Income under the head 'Income from house property' and its computation
  - o Income under the head 'Profits and gains of business or profession' and its computation
  - o Income under the head 'Capital gains' and its computation
  - o Income under the head 'Income from other sources' and its computation
  - o Clubbing of income
  - o Set-off and carry forward of losses
  - o Permissible deductions from gross total income
  - o Meaning of agriculture income and its tax treatment
  - o Individuals – Computation of taxable income
  - o Hindu undivided families – Computation of taxable income
  - o Firms and association of persons – Computation of taxable income
  - o Return of income
  - o Advance payment of tax
  - o Deduction and collection of tax at source
  - o Interest payable by assessee/Government
- GST
  - o Basic concepts of GST
  - o Concept of Supply
  - o Levy of GST
  - o Exemptions from GST
  - o Place of supply
  - o Time of supply
  - o Value of taxable supply
  - o Reverse charge mechanism
  - o Input tax credit
  - o Composition Scheme and Alternative Composition Scheme
  - o Registration
  - o Tax invoice, credit and debit notes
  - o Returns, tax payment and interest
  - o Provisions governing Real Estate Services
  - o Problems on GST
- Appendix Tax Rates
- o Question set for CA (Intermediate) Examinations and Answers
- o Depreciation rates for power generating units
- o Answers to unsolved exercises

A Corporate Professional is required to equip himself with regard to corporate

compliances on day- to-day basis. There are number of compliances which are required to be complied with depending on the event , whether it is incorporation / conversion / change , etc., not only from Company Law point of view but also from SEBI Regulations point of view (in case of a listed company). To assist the professional in this endeavour, this book is yet another attempt to provide all related procedures at one place along with the resolutions to make it handy and easy to use. The Book has been divided into two parts. Division-I contains Company Law Procedures of more than 115 events. Each procedure has been divided into following heads: - Applicable Section of the Companies Act, 2013 - Applicable Company Rule - Applicable Regulation in case of listed company - SEBI (Listing Obligations and Disclosure Requirements ) Regulations, 2015 - Synopsis (giving background of the section of the Companies Act, 2013) - Procedure (step by step, including various Government approvals and filing of Forms, etc.) - Compliance by a listed company in accordance with SEBI (LODR ) Regulations, 2015 - Draft Board resolutions - Draft General Meeting resolutions (Special/Ordinary resolution) Division-II contains updated Company Rules as issued by the Ministry of Corporate Affairs from time to time and which are referred under various procedures of the Book.

GST Annual Return & Reconciliation covers comprehensive analysis in the form of Case Studies, Advanced FAQs, Step-by-Step Guides etc., on Forms 9, 9A & 9C, along with issues relating to Anti-profiteering & policy mismatch in GST & Accounting

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Standards. This book will be helpful for GST Professionals engagement in advisory, compliance, and litigation services. The Present Publication is the 4th Edition, authored by Vivek Laddha, Shailendra Saxena & Pooja Patwari, updated till 12th October 2021 & amended by the CGST (Sixth Amendment) Rules 2021, with the following noteworthy features: • [40+ Case Studies] on GSTR 9 • [50+ Advanced FAQs] on Annual Return • [Item-wise Cross Examination] of Financial Statements • [Eligibility Issues] in Compilation Engagement for Professionals • [Ready Steps for Preparing GSTR 9 & 9C] • [Maintenance of Accounts & Records] • [Compliance of Anti-Profiteering Clause] • [Walkthrough for Professionals] for GSTR 9 & 9C • [Formats] for the following, in line with SA-4410 issued by the ICAI along with the applicable clauses of the Code of Ethics o Acceptance Letter & Management Responsibility for Compilation Engagement o Appointment Letter for Compilation Engagement and Compilation Report • [Check List] for Outward & Inward Supply • [Linking AS & Ind AS] with GST Provisions The contents of the book are as follows: • List of Governing Provisions • Legal Consequences of wrong filing/non-filing of GSTR-9 & GSTR-9C • Annual Return and Reconciliation Statement: Fortune Maker of Registered Person • Case Study on Outward Supply in GSTR 9 • Case Study on Inward Supply in GSTR 9 • Opportunities for Professionals in Indirect Taxes • Eligibility issues for professionals • Summon to professionals and duty in GST Laws • Professional Fee: Annual Return and Reconciliation • Walkthrough for

professionals to perform GSTR 9/9A/9C • Annual Accounts v. Annual Returns v. Reconciliation Statement • Applicability of Annual Return and GSTR 9C (Year wise comparison) • Turnover: A Ticklish Sound in GST Regime • Journal Entries under GST Environment • Issues in Accounting w.r.t. GST • Looking at Financial Statements for GST Annual Return and Reconciliation Statement • Segments of Annual Return - GSTR 9 (Regular Scheme) • Your Steps for preparing GSTR 9 • Advanced FAQs on Annual Return • Basics of Annual Return with Practical Issues • Part I of GSTR 9: Basic Details • Part II of GSTR 9: Details of outward and inward supplies declared during the financial year • Part III of GSTR 9: Details of ITC for the financial year • Part IV (Form 9): Details of tax paid as declared in returns filed during the financial year • Part V: Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period • Part VI: Other Information • Segments of Annual Return (Composition Scheme) • GSTR-9A: Is it really applicable and basics of annual return (Composition) with practical issues • Part I of GSTR-9A: Basic Details • Part II of Form 9A: Details of outward and inward supplies declared in returns filed during the financial year • Part III: Details of tax paid as declared in returns filed during the financial year • Part IV: Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto the date of filing of annual return of previous FY, whichever is earlier • Part V: Other Information • Segments of Form GSTR-9C • Your steps for preparing



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GSTR-9C • Basics of Reconciliation Statement with practical issues • Part I of Reconciliation Statement: Basic Details • Part II of Reconciliation Statement: Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9) • Part III: Reconciliation of tax paid • Part IV: Input Tax Credit (ITC) • Part V: Additional liability due to non-reconciliation • Accounts and Records • Compliance of Anti-Profiteering Clause

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***This book aims to explain the readers how to read, understand, analyse  
and interlink the voluminous information available in the financial***

*statement with the help of charts, case analysis, etc. In other words, this book provides in-depth analysis, stepwise approach with the use of case analysis, to understand & decode the financial statements. This book extensively deals with the following issues & suggests on how they can be mitigated through proper analysis of financial statements:*

- Laxity in credit risk appraisal and loan monitoring in banks*
- Lack of appraisal skills for projects that need specialised skills, resulting in acceptance of inflated cost or aggressive projections etc.*
- How to find out frauds, wilful default, diversion of funds*
- How to find out early warning signs based on proper analysis of financial statements*

*The entire concept of decoding of financial statement has been divided into six keys:*

- Key #1 deals with Statement of Profit & Loss*
- Key #2 deals with Balance Sheet*
- Key #3 deals with Concept of Audit and Auditor's Report*
- Key #4 relates to Companies Auditor's Report Order*
- Key #5 is used for decoding Connecting Statements, and*
- Key #6 is the Master Key*

*The Present Publication is the 3rd Edition, authored by G.C. Pipara, with the following noteworthy features:*

- [Reading between the lines of Financial Statements] and correlating relevant information with proper analysis, using the Authors experience*
- [How to Hone your Skills] to dissect financial statements with surgical precision*
- [Unlocking the Mysteries & Tricks] by explaining how to analyse the various details &*

detect what has been disclosed and not • [Focused Analysis] to find out strengths, early warning signs, frauds, creative accounting, genuineness of various items, etc. ?? How to read the balance sheet beyond what is visible on the surface ?? How to analyse the information ?? How to correlate the various details available • [Professional Oriented Book] This book has been developed, keeping in mind the following factors: ?? Interaction of the author during his trainings to various banks and organisations on credit and analysis of financial statements ?? Shaped by the authors experience of 38+ years being a chartered accountant, research analyst and fraud investigator ?? Reaction and responses of attendees during the trainings, have also been incorporated at different places in the book • [New Chapter on CARO 2020] has been considered in detail under Key #4 | The Companies Auditor's Report Order. • [Updated & Amended] All changes made in the Companies Act and latest position as at the end of March 2021 has been considered in this book The detailed contents of the book are as follows: • Statement of Profit & Loss ?? Revenue from Operations ?? Other Income ?? Cost of Materials Consumed and Purchases of Traded Goods ?? Manufacturing and Operating Cost ?? Finance Cost ?? Depreciation ?? Tax Expense ?? Other Expenses ?? Exceptional Items, Extraordinary Items and Prior Period Items ?? Property, Plant and Equipment - Tangible ?? Fixed Assets - Intangible ?? Investments ?? Loans & Advances

**Other Assets Inventories and Trade Receivables Cash, Cash Equivalent and Bank Balances Advances Recoverable in Cash or Kind or for Value to be Received Shareholders' Funds or Net Worth or Capital Provisions & Contingent Liabilities Borrowings Trade Payables and Other Liabilities • Concept of Audit and Auditor's Report Understand the Audit Report on Internal Financial Controls Analysis of Opinions Analysis of Emphasis of Matters/Note • Companies Auditor's Report Order Control over Resources Related Party Transactions Legal Compliance Statutory Dues Financial Health of the Company End Use of Funds Whistle Blower Resignation of Statutory Auditor • Connecting Statement Significant Accounting Policies Notes on Accounts Cash Flow Statements • Master Key How to Link 5 Key to Decode Financial Statement**

**This book is prepared exclusively for the Professional Level of Company Secretary Examination requirement. It covers the entire revised, new syllabus as per the ICSI. The Present Publication is the 3rd Edition for CS-Professional | New Syllabus | June/Dec. 2022 Exams, authored by CA Prasad Vijay Bhat, with the following noteworthy features:**

- Strictly as per the New Syllabus of ICSI
- [Trend Analysis] of Previous Exam Questions from June 2019 onwards
- [Marks Distribution] Chapter-wise marks distribution from June 2019 onwards
- [ICSI Study Material] Chapter-wise comparison
- [Arrangement of

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Questions] Questions in each chapter are arranged 'sub-topic wise' • Coverage of this book includes o Fully-Solved Questions of Past Exams; Topic-wise (including Dec. 2021 Exam) § Solved Paper: December 2020 | New Syllabus § Solved Paper: June 2021 | New Syllabus § Solved Paper: December 2021 | New Syllabus • [Important Additional Questions] with Answers are provided Also Available: • Module 1 o [3rd Edition] of Taxmann's CRACKER on Governance Risk Management & Ethics o [2nd Edition] of Taxmann's CRACKER on Advanced Tax Laws o [3rd Edition] of Taxmann's CRACKER on Drafting Pleadings & Appearances • Module 2 o [3rd Edition] of Taxmann's CRACKER on Secretarial Audit Compliance Management & Due Diligence o [3rd Edition] of Taxmann's Resolution of Corporate Disputes Non-compliances & Remedies • Module 3 o [3rd Edition] of Taxmann's CRACKER on Corporate Funding & Listings in Stock Exchanges The contents of this book are as follows: • Part I - Corporate Restructuring (50 Marks) o Types of Corporate Restructuring o Financial Restructuring o Corporate Demerger o Acquisition of Company o Planning and Strategy o Process of Demerger and Acquisition o Documentation o Valuation of Business and Assets o Accounting Aspects of Corporate Restructuring o Taxation and Stamp Duty Aspects o Competition Aspects o Regulatory Approvals o Appearance before NCLT/NCLAT o Fast Track Mergers o Cross Border Mergers • Part II - Insolvency & Liquidation (50 Marks) o Insolvency Concepts o Petition

*for Corporate Insolvency Resolution Process o Role, Function, Duties of Insolvency Resolution Professional o Resolution Strategies o Committee of Creditors o Resolution Plan o Insolvency of Partnership Firms and Individuals o Fresh Start Process o SARFAESI Act & Debt Recovery o Cross Border Insolvency o Liquidation after IRP o Voluntary Liquidation o Winding-up by Tribunal*

*This book provides comprehensive coverage on Laws relating to Non-Banking Financial Companies ('NBFCs'). It covers Updated, Amended & Annotated text of the NBFC Laws along with the following: • Directions/Master Directions • Circulars • Notifications • RBI Guidelines • Rules/Regulations • Clarifications • Orders The book also comprises an overview of 'Law relating to NBFCs' to understand better the laws governing NBFCs in India. The Present Publication is the 26th Edition incorporating all the amendments made up to 1st December 2021. This book is divided into ten divisions, namely: • Law Relating to NBFCs covering 30+ Directions, Guidelines, Exemptions, etc. • Clarifications from the Reserve Bank of India issued from 2016–2021 Law Relating to Residuary Non-Banking Companies • Law Relating to Miscellaneous Non-Banking Companies (Reserve Bank) Directions, 2016 • Law relating to Mortgage Guarantee Companies • Foreign Direct Investments in NBFC Sector/Asset Reconstruction Companies • Foreign Exchange Management (Deposit) Regulations • Lending to NBFCs and Other*

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