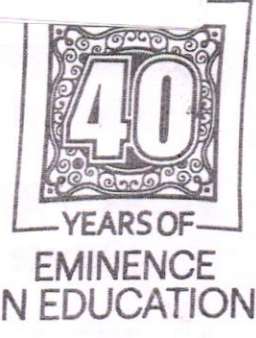


2020

39

47

K

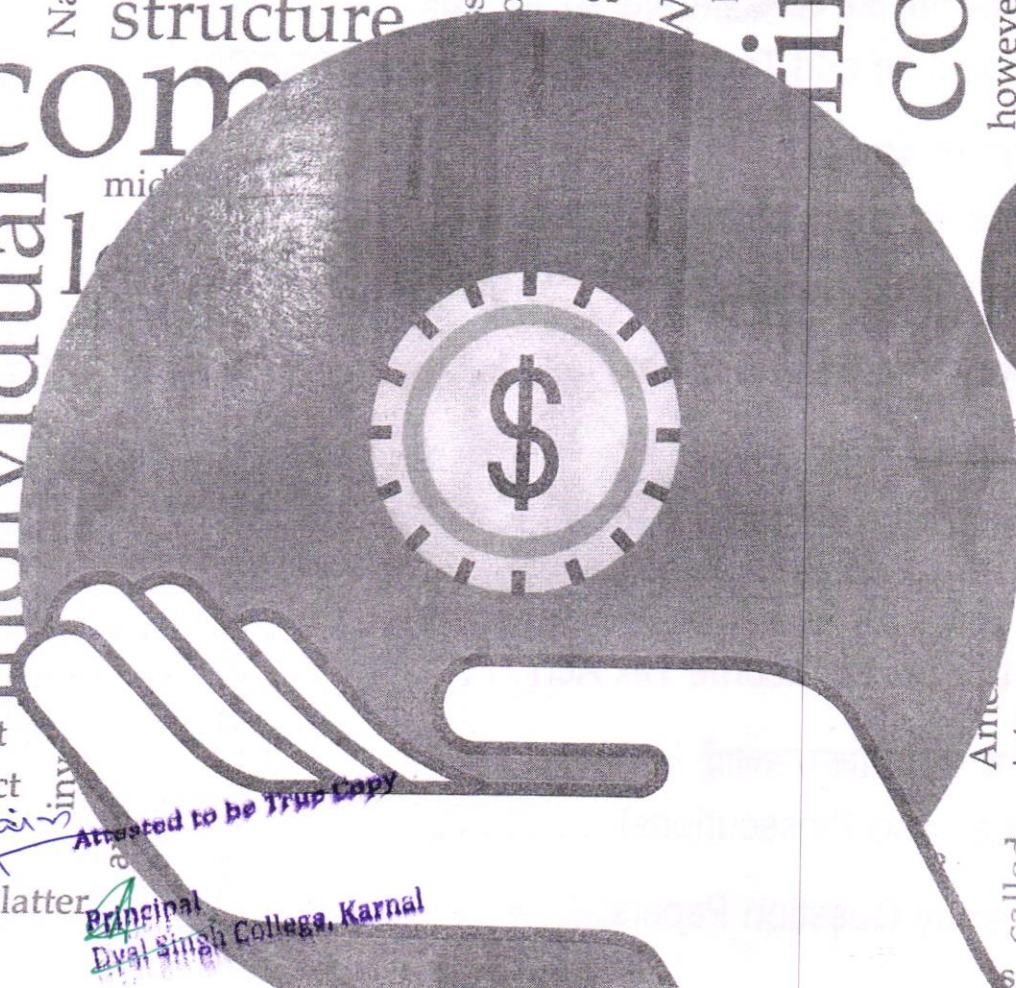


आयकर

Assessment Year: 2020-21

Jagdish Gupta
Mukta Jain
Rakesh Jain

arginal, important, come emptied, major one, grounds, countries, op, orm, ditional, rates, individual, raise, call, permanent, direct, latter, income, structure, cities, dependents, maximum provisions, regular, Napoleonic, recurring, similar, assessment, another, imposed, becomes, discontinued, well, state, were, local, first, corporate, however, income-bracket, exemptions, held, ranged, offset, dop, 1920s, certain, single, flat, individual, redu, called, receipts, contin, among



Attached to be True Copy
Principal
Dyal Singh College, Karnal

14. हानियों की पूर्ति एवं उन्हें आगे ले जाना (Set-off and Carry-forward of Losses)	534
15. सकल कुल आय में से की जाने वाली कटौतियाँ (Deductions from Gross Total Income).	555
16. कर में छूट एवं राहत (Rebate and Relief of Tax)	614
17. व्यक्तियों का कर-निर्धारण (Assessment of Individuals)	624
18. हिंदू अविभाजित परिवार का कर-निर्धारण [Assessment of Hindu Undivided Family (HUF)]	702
19. फर्मों का कर-निर्धारण (Assessment of Firms).	734
20. आयकर पदाधिकारी (Income Tax Authorities)	796
21. आय-विवरणी एवं कर-निर्धारण प्रक्रिया (Return of Income and Assessment Procedure)	806
22. उद्गम स्थान पर कर की कटौती एवं कर का संग्रह (Tax Deduction and Tax Collection at Source-TDS/TCS)	836
23. कर का अग्रिम भुगतान (Advance Payment of Tax)	872
24. कर वसूली एवं कर वापसी (Recovery and Refund of Tax)	893
25. अपील और पुनर्विचार (Appeals and Revisions)	904
26. आयकर अधिनियम के अंतर्गत अर्थदण्ड (Penalties under Income Tax Act)	919
27. अपराध व अभियोजन/सजाएँ (Offences and Prosecutions)	934

DSC Library
46755
336.24 GUP T



Printing History
Final Edition: 2019-20
Revised Edition: 2020-21

Syllabus Covered

Strictly according to the syllabus prescribed by
Kurukshetra University, Kurukshetra, Chaudhary Ranbir Singh University, Jind,
Guru Jambheshwar University for Science and Technology, Hissar,
Chaudhary Devi Lal University, Sirsa and
Maharshi Dayanand University, Rohtak for B.Com.

Medium

HINDI (English medium is also available)

Price

Five Hundred Forty Rupees (₹ 540/-)

ISBN

978-93-88893-76-3

© Copyright Reserved by the Authors

All rights reserved. No part of this book may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, without written permission from the publishers.

Published By

VK Global Publications Pvt. Ltd.

Regd. Office:

4323/3, Ansari Road, Darya Ganj, New Delhi-110002
Ph: 91-11-23250105, 23250106 Fax: 91-11-23250141

Corporate Office:

15/1, Main Mathura Road, Faridabad (NCR)
Haryana-121003

Phone: 0129-7117719-48 lines, Fax: 0129-2250322

Email: mail@vkpublications.com

www.vkpublications.com

Printed At

Rave Scans Pvt. Ltd.

Every effort has been made to avoid errors or omissions in this publication. In spite of this, some errors might have crept in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the next edition. It is notified that neither the publishers nor the author or seller will be responsible for any damage or loss of action to anyone, of any kind, in any manner, therefrom. For binding mistakes, misprints or for missing pages, etc. the publisher's liability is limited to replacement within one month of purchase by similar edition. All expenses in this connection are to be borne by the purchaser.

Singh College Library
KARNAL

46755
15/03/2021



46755

आयकर

(Income Tax)

Dr. Jagdish Gupta

M.Com., M.Phil. Ph.D.

Principal

Arya P. G. College

Panipat (Haryana)

Dr. (CA) Mukta Jain

M.Com., Ph.D., F.C.A.

Associate Professor

HOD, Commerce

Dyal Singh College, Karnal

CA Rakesh Jain

Chartered Accountant

F.C.A., DISA, DIRM

 **Global**
Publications Pvt. Ltd.

CONTENTS

1. भारत में आयकर (Introduction to Income Tax in India)	3
2. निवासीय स्थिति व कर-भार (Residential Status and Incidence of Tax)	26
3. कर-मुक्त आय (Incomes Exempt from Tax)	57
4. वेतन से आय (Income from Salaries)	78
5. सेवा-निवृत्ति से लाभ (Retirement Benefits)	170
6. मकान सम्पत्ति से आय (Income from House Property)	203
7. व्यापार अथवा पेशे से लाभ (Profits and Gains of Business or Profession)	270
8. अनुमानित आधार पर आय का निर्धारण (Determination of Income on Presumptive Basis)	346
9. मुल्य-ह्रास भत्ता (Depreciation Allowance)	357
10. पूँजी लाभ (Capital Gains)	381
11. अन्य साधनों से आय (Income from Other Sources)	455
12. कृषि आय (Agricultural Income)	498
13. आय का मिलाना एवं संकलन (Clubbing and Aggregation of Income)	516

Our Select Publications

Bachelor of Commerce

- Microeconomics (Sem.I & II) T.R. Jain
- Macroeconomics (Sem.-I) T.R. Jain, V.K. Ohri
- Principles of Business Management (Sem.I) R.K. Singla
- Basics of Computer (Sem.I & II) Ankna Goyal
- Business Economics (Sem.I & II) T.R. Jain
- Organisational Behaviour (Sem.IV) R.K. Singla
- Business Management (Sem.I & II) R.K. Singla
- Business Communication (Sem.-I) Sri Jin Kushal, Davinder Dhingra
- Financial Accounting (Sem.I & II) R.K. Mittal, M.R. Bansal
- Business Environment of Haryana (Sem. II) T.R. Jain, Mukesh Trehan, Ranju Trehan
- Macroeconomics (Sem.-III) T.R. Jain
- Indian Economy (Sem.-III, V) T.R. Jain, Mukesh Trehan, Ranju Trehan
- Indian Financial System (Sem.-III) T.R. Jain, Mukesh Trehan, Ranju Trehan
- Foreign Trade of Indian (Sem.-III) T.R. Jain, Mukesh Trehan, Ranju Trehan
- Entrepreneurship and Small Scale Business (Sem.-V) Sanjeet Sharma
- Marketing Management (Sem.-IV) Ashok Jain, Varun Jain
- Banking and Banking Law (Sem.-IV) T.R. Jain, B.D. Majhi
- Business Law (Sem.-III & IV) Ashok Sharma
- Company Law (Sem.-IV & III) Ashok Sharma
- Business Regulatory Framework (Sem.-III & IV) Ashok Sharma
- Business Statistics (Sem.-III & IV) T.R. Jain, S.C. Aggarwal, Mukesh Trehan
- Corporate Accounting (Sem.-III & IV) Dr.Shagun Ahuja, Surinder Kaur Banga, Monka Sharma
- Financial Market Operations (Sem.-V) Alok Goyal, Mridula Goyal
- Accounting for Management & Financial Management (Sem.-V & VI) R.K. Mittal, Parveen Gupta
- Secretarial Practices (Sem.-IV & V) Ashok Sharma
- International Business Environment (Sem.-V) Mukesh Trehan, Ranju Trehan
- Fundamentals of Stock Market (Sem.-V) Alok Goyal, Mridula Goyal
- Cost Accounting (Sem.-V & VI) S.P. Gupta, Ajay Sharma, Satish Ahuja
- Corporate Governance (Sem.-VI) Sunita Sharma, Sanjana Raheja
- Retail Management (Sem.-VI) Mukta Jain, Samridhi Gupta
- Entrepreneurship Development (Sem.-IV & VI) Parveen Khurana, Ajit Singh, Shashi Khurana
- Income Tax (Sem.-IV, V & VI) Jagdish Gupta, Mukta Jain, Rakesh Jain
- Goods and Services Tax (GST) (Sem.-V & VI) Sanjeet Sharma, Lovenish Budhiraja
- Advertising (Sem.-IV & V) Mukesh Trehan, Ranju Trehan
- Accounting and Reporting Standard (Sem.-IV & VI) Deepika Singh, Lalit Singh
- Supply Chain Management (Sem.VI) Surinder Kaur Banga, Monika Sharma
- Fundamentals of Insurance (Sem.VI) Alok Goyal, Mridula Goyal
- Human Resource Management (Sem.VI) Ashok Khurana, Parveen Khurana, Hira Lal Sharma
- Industrial Laws (Sem.VI) Ashok Sharma
- Auditing and Assurance (Sem.VI) Ashok Sharma

Global
Publications Pvt. Ltd.

ISBN 938889376-X



9 789388 893763



Computer Applications to Business

[Theory & Practical]



Quora

Natraj Publishing House
EDUCATIONAL PUBLISHERS

(M) 94161-72371, 94166-13257; E-mail : natraj0366@gmail.com