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PROFESSIONAL PROGRAMME - DIRECT TAX LAW & PRACTICE An income tax is a tax that governments impose on income generated by businesses and individuals within their jurisdiction. By law, taxpayers must file an income tax return annually to determine their tax obligations. Income taxes are a source of revenue for governments.

DIRECT TAX LAW & PRACTICE - ICSI

Advanced Tax Laws is an area of legal study which deals with the constitutional, common-law, statutory, tax treaty, and regulatory rules that constitute the law applicable to taxation. It covers the rules, policies and laws that oversee the tax process, which involves charges on estates, transactions, property, income, licenses and more by the government.

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TAX LAWS AND PRACTICE (OLD SYLLABUS) (PART B - GOODS & SERVICES TAX) (Relevant for Students appearing in June, 2020 Examination) MODULE 1- PAPER 4 Disclaimer-This document has been prepared purely for academic purposes only and it does not necessarily reflect the views of ICSI.

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PAPER 7: ADVANCED TAX LAWS AND PRACTICE Recommended Readings: I. Direct Taxes 1. Girish Ahuja & Ravi Gupta : Professional Approach to Direct Taxes-Law and Practice; Bharat Law House (P) Ltd. 22, Tarun Enclave, Pitampura, New Delhi-110034. 2. E. A. Srinivas : Corporate Tax Planning; McGraw Hill Education (India) Ltd., B-4,

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