

Law exam questions & answers 2024

check -

- ✓ is a DRAFT drawn on a bank, ordering the bank to pay a fixed amount of money on demand.

cashiers check -

- ✓ a check drawn by a bank on itself; negotiable on issue

teller's check -

- ✓ a draft drawn by a bank on another bank, or if drawn on a nonbank, payable at or through a bank

certified check -

- ✓ is a check accepted by the bank on which it is drawn is a certified check.

*when a bank certifies a check, it immediately charges the drawer's account and transfers those funds to its account. The effect of certification is to discharge the drawer and prior indorsers.

travelers check -

- ✓ is a check on which a financial institution is both drawer and drawee.

bank -

- ✓ person engaged in the business of banking, including a savings bank, savings and loan association, credit union or trust company. Rights and duties of bank and customer are contractual.

customer -

- ✓ a creditor of the bank (and the bank is a debtor of the customer) when the customer deposits funds in his or her account.

no liability -

- ✓ if a bank dishonors a check for insufficient funds, it has ____.

payee or holder -

- ✓ in a civil suit, the customer is liable to the ____ of the check.

dishonor -

- ✓ if there are insufficient funds in a customer's account, the bank can pay an item drawn on the account or ____ it.

notify any indorsers -

- ✓ if a check "bounces", a holder can resubmit it but must first ____ of the first dishonor (or they are discharged).

wrongful dishonor -

- ✓ Once a bank agrees to accept overdrafts, refusal to honor checks on an overdrawn account is ____.

liable -

- ✓ if the bank has notice from a customer about a postdated check, the bank is ____.

*they have the right to refuse to accept if the date is wrong.

6 months

amount -

Taxation Law Exam Questions

**CA (Dr.) Mahesh Gour ,CA. (Dr.) K.M.
Bansal**

Taxation Law Exam Questions:

Taxmann's MCQs on Tax Laws (Paper 4 | Tax) - Covering theory & problem-based MCQs and previous year examination questions & answers | AY 2023-24 | Latest GST Law | CS Executive | Dec. 2023 Exam CA (Dr.) K.M. Bansal, CA Anjali Agarwal, 2023-07-11 This book is prepared exclusively for the Executive Level of Company Secretary Examination requirement The Present Publication is the 8th Edition for CS Executive Old Syllabus Dec 2023 Exam This book is authored by CA Dr K M Bansal CA Anjali Agarwal with the following noteworthy features Coverage of this book includes o Theory Practical Based MCQs with Hints for Practical Questions o Past Year Examination Questions Answers including CS Executive June 2023 Exam Suggested Answers Most Updated Amended Solutions in this book are provided as per the following o Income Tax Solutions as per Assessment Year 2023 24 o GST Customs Solutions as per the Latest Applicable Law OMR Based Examination The contents of this book are as follows Part I Direct Taxes 50 Marks o Introduction o Basic Concepts of Income Tax o Incomes which do not form part of Total Income o Computation of Income under various Heads o Clubbing Provisions and Set Off and or Carry Forward of Losses o Deductions from Gross Total Income Rebate and Relief o Computation of Total Income and Tax Liability of Various Entities o Classification and Tax Incidence on Companies o Procedural Compliance o Assessment Appeals Revisions Part II Indirect Taxes 50 Marks o Concept of Indirect Taxes at a Glance o Basics of Goods and Services Tax o Concept of Time Value Place of Taxable Supply o Input Tax Credit Computation of GST Liability Job Work o Procedural Compliances under GST o Basic Overview of IGST UTGST and GST Compensation Cess o Overview of Customs Act **Core Tax Legislation and Study Guide 2022** Stephen Barkoczy, 2022-01-12 Core Taxation Legislation and Study Guide is a reference text for students undertaking tax subjects It provides curated extracts of legislation as well as useful guidance on study skills Part 1 The Study Guide assists students to prepare for a tertiary taxation course and conduct basic taxation research It refers to key reference material including websites and research tools and includes useful tips on study techniques researching a tax problem essay writing and presentation answering taxation law exam questions and how to cite legislation cases articles rulings and reports for assignments Part 2 The Core Tax Legislation comprises selected extracts from relevant sections of taxation legislation and regulations An essential resource this text allows students to access the parts of the legislation they will need for a taxation law course in a time saving and user friendly way Core Taxation Legislation and Study Guide 2022 is designed to be used in conjunction with Foundations of Taxation Law 2022 **Taxmann's CRACKER for Tax Laws & Practice (Paper 7 | Tax) - Covering past exam questions (topic-wise) & detailed answers | CS Executive | New Syllabus | Dec. 2023/June 2024 Exams | AY 2023-24** CA (Dr.) K.M. Bansal, Dr. Sanjay Kumar Bansal, 2023-08-23 This book is prepared exclusively for the Executive Level of Company Secretary Examination requirement It covers the questions detailed answers strictly as per the new syllabus of ICSI The Present Publication is the latest 2023 Edition for CS Executive New Syllabus Dec 2023 June 2024 Exams This book is authored by CA

Dr K M Bansal Dr Sanjay Kumar Bansal with the following noteworthy features Strictly as per the New Syllabus of ICSI Coverage of this book includes o All Past Exam Questions Topic wise including CS Executive June 2023 Suggested Answers o Case Based Objective Questions Most Updated Amended Solutions in this book are provided as per the latest applicable provisions and amendments under the respective laws Marks Distribution Chapter wise marks distribution chart Comparison with ICSI Study Material is given chapter wise The contents of this book are as follows Part I Direct Tax o Direct Tax at a Glance o Basic Concepts of Income Tax o Incomes which do not form part of total income o Income Under the Head Salary o Income Under the Head House Property o Profits and Gains from Business and Profession o Capital Gains o Income from Other Sources o Clubbing Provisions and Set off and or Carry Forward of Losses o Deductions o Computation of Total Income and Tax Liability of Various Entities o Classification and Tax Incidence on Companies o Procedural Compliance Part II Indirect Tax GST Customs o Concept of Indirect Taxes at a Glance o Basics of Goods and Services Tax o Levy and Collection of GST o Time Value and Place of Supply o Input Tax Credit and Computation of GST Liability o Procedural Compliance under GST o Overview of Customs Act

Taxmann's CRACKER for Indirect Tax Laws (Paper 5 | IDT) - Featuring Latest Amendments | Past Exam Solutions (till Sept. 2025) for CA-Final | New Syllabus | Jan./May 2026 Exams

CA (Dr.) Mahesh P Gour, CA (Dr.) K.M Bansal, 2025-10-03 Indirect Tax Laws CRACKER Goods and Services Tax FTP Customs Law is a comprehensive study companion designed to help CA Final students excel in Group II Paper 5 Tailored strictly as per the latest ICAI syllabus this Edition includes updated amendments and past exam solutions including Sept 2025 to ensure thorough curriculum coverage Its primary objective is to simplify the conceptual understanding and application of GST Customs and Foreign Trade Policy FTP through a structured tabular and practical approach The Present Publication is the 13th Edition for Jan May 2026 Exams This book is authored by CA Dr Mahesh Gour CA Dr K M Bansal This book incorporates the following noteworthy features Strictly as per the Latest Syllabus of ICAI Incorporates all recent amendments and syllabus updates Coverage of Past Exam Questions Includes exam questions up to Sept 2025 along with their suggested answers Chapter wise Marks Distribution Trend Analysis Detailed data on how chapters have been tested over the years helps you focus on high weightage areas Chapter wise Comparison with ICAI Study Material Ensures seamless correlation with the official study material Tabular Presentation for Easy Learning Presents complex provisions in simplified tables and flowcharts for quick revision Solved Papers Model Solutions Provides clarity on exam presentation and drafting answers effectively User friendly Layout The layout is carefully designed with bullet points annotations and examples simplifying complex legal provisions Ideal Revision Tool The combination of theoretical explanations practical questions trend analysis and solved papers makes it a singular resource for last mile revision Value added Tips Throughout the book you will find exam oriented tips common pitfalls to avoid and time saving revision strategies The coverage of the book is as follows Part I Goods Services Tax GST o Concepts of Supply Charges of GST Place of Supply Exemptions Time Value of Supply etc o In depth coverage of

Input Tax Credit Registration Tax Invoice Other Procedural Aspects Payment of Tax Returns Refund Job Work Assessment
 Audit Offences Penalties Appeals Revision Advance Ruling and Miscellaneous Provisions Part II Customs FTP o Customs Duty
 Essentials Levy Exemptions Types of Duties Classification of Goods Valuation under Customs Importation Exportation
 Procedures Warehousing Duty Drawback and Refund o Foreign Trade Policy FTP covering key provisions from the latest
 updates Previous Exams Trend Analysis o Exhaustive breakdown of how each chapter has been tested in recent years
 including question types Practical Theory marks allocated and compulsory questions Chapter wise Comparison with ICAI
 Study Material o Clear mapping of each chapter to its corresponding ICAI study module chapter Solved Papers o Includes
 suggested answers for past examinations Nov 2024 May 2025 Sept 2025 helping you adapt to the required presentation style
 and enhance your answering technique The structure of the book is as follows Introductory Pages o Chapter wise Marks
 Distribution o Previous Exams Trend Analysis o Chapter wise Comparison with Study Material Part I Goods Services Tax 80
 Marks Chapters 1 to 23 each starting with an overview of the key topics practical examples relevant provisions and question
 bank Part II Customs Foreign Trade Policy 20 Marks Chapters 24 to 32 detailing the essential concepts technical procedures
 and recent changes in Customs and FTP Solved Papers Suggested answers and solutions to past exam papers to guide you on
 the approach presentation and content depth needed Quick Revision Tabular formats charts and bullet points for quicker last
 minute recaps *Taxmann's CRACKER for Direct Tax Laws & International Taxation (Paper 4 | DT | AY 2025-26) -*
Featuring Solved Past Exams | 630+ Questions for CA Final | New Syllabus | Sept. 2025/Jan. 2026 Exams CA Ravi
 Chhawchharia, 2025-05-31 Direct Tax Laws International Taxation CRACKER is a comprehensive study companion designed
 to help CA Final students This Edition incorporates all the A Y 2025 26 updates ensuring accuracy and relevance to current
 law It includes solved past exam papers chapter wise analysis and over 630 practical questions It is an all inclusive resource
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 2025 26 Ensures all provisions and amendments are covered up to the latest attempt Past Exam Coverage Includes relevant
 questions and solutions from the latest past exams including May 2025 to help students understand exam patterns Chapter
 wise Marks Distribution Trend Analysis Offers insights into important chapters and repeated question patterns Over 630
 Practical Questions In depth practice questions with step by step solutions help hone problem solving skills Focus on New
 Topics Addresses newly introduced topics by ICAI such as Tax Audit Ethical Compliances and Latest Developments in
 International Taxation User friendly Presentation Clear headings bullet points and systematic solutions make this an easy to
 navigate study companion Ideal Exam prep Tool By amalgamating past paper trends chapter wise analytics and a rich
 question bank this CRACKER ensures a thorough and targeted revision experience The coverage of the book is as follows
 Part I Direct Tax Laws 70 marks o Core income heads including Profits and Gains of Business or Profession Capital Gains

Income from Other Sources etc o Specialised chapters on topics like Minimum Alternate Tax MAT Alternate Minimum Tax AMT Taxation of Firms LLP AOP BOI and Taxation of Charitable Religious Trust o Procedural aspects such as Assessment Procedures Appeals Revisions Survey Search and Seizure Tax Deduction Collection at Source TDS TCS and Tax Audit Ethical Compliances Part II International Taxation 30 marks o Coverage of international tax concepts including Tax Incidence in India Taxation of Non Residents Double Taxation Relief and Transfer Pricing o Advanced areas such as Fundamentals of BEPS Application and Interpretation of Tax Treaties Advance Rulings and the Latest Developments in International Taxation The structure of the book is as follows Introductory Sections o Chapter wise Marks Distribution showing past exam weightage o Previous Exams Trend Analysis detailing frequently asked questions and their nature practical theory o Chapter wise Comparison with Study Material to streamline cross referencing between this CRACKER and ICAI s content Main Content o Part I Direct Tax Laws 31 chapters meticulously organised starting from fundamental definitions and income heads to complex provisions like MAT AMT and TDS TCS o Part II International Taxation 9 chapters covering tax incidence double taxation transfer pricing and the latest developments in global tax frameworks Practical Theoretical Mix Each chapter includes a variety of practice questions practical and theoretical to strengthen conceptual understanding and application Solutions to Past Exam Papers Comprehensive solutions explain each step clearly assisting in exam focused revision

Taxmann's CRACKER for Advanced Tax Laws (Paper 2 | Tax/ATL) - Covering past exam questions (topic-wise) & answers with ICSI practice manual questions, etc. | CS Professional | Dec. 2023 Exam CA Pratik Neve, 2023-07-11 This book is prepared exclusively for the Professional Level of Company Secretary Examination requirement It covers the questions topic sub topic wise Topic wise including Solved Paper June 2023 Suggested Answers o 500 Questions including Numerical Theory Questions o ICSI Practice Manual Questions Important Additional Questions from Past CA CMA Exams with Answers are provided Updated Amended Solutions o Income tax Solutions are provided as per Assessment Year 2023 24 o GST Customs Solutions are provided as per Finance Act 2022 Applicable Circulars Notifications Marks Distribution Chapter wise marks distribution from June 2019 onwards Previous Exam Trend Analysis from June 2021 onwards ICSI Study Material Chapter wise comparison The contents of this book are as follows Supply under GST Levy and Collection under GST Including Composition Levy Time of Supply Value of Supply under GST Input Tax Credit Registration under GST Documents Accounts and Records and Filing of Returns Payment of GST and Refunds under GST Assessment and Audit under GST Inspection Search Seizure and Arrest Penalties Demand and Recovery under GST Liability to pay GST in Certain Cases Advance Rulings under GST Appeals and Revisions Transitional Provisions Miscellaneous Place of Supply Zero Rated Supply i e Exports under GST UTGST Act GST Compensation to States Act 2017 Industry Specific Analysis Basic Concepts of Customs Law Valuation of Imports and Exports Warehousing Duty Drawbacks Baggage Advance Ruling Settlement Commission Demand Search Seizure Refunds Appellate Procedure Offences and Penalties Foreign Trade Policy to the Extent Relevant for Indirect Tax

Law Corporate Tax Planning and Tax Management Taxation of Companies Taxation of Firms including LLP and Provisions of Alternate Minimum Tax U S 115JC of the Income tax Act 1961 Income Tax Implications on Specified Transactions Taxation of Non Residents General Anti Avoidance Rules GAAR Basics of International Tax Tax Treaties Unilateral and Bilateral Relief Sections 90 90A 91 of the Income tax Act 1961 Transfer Pricing **Taxmann's CRACKER for Indirect Tax Laws (Paper 5 | IDT) - Featuring Updated Amendments | Past Exam Solutions (till May 2025) for CA-Final | New Syllabus | Sept. 2025/Jan. 2026 Exams** CA (Dr.) Mahesh P Gour, CA (Dr.) K.M Bansal, 2025-06-05 Indirect Tax Laws CRACKER Goods and Services Tax FTP Customs Law is a comprehensive study companion designed to help CA Final students excel in Group II Paper 5 Tailored strictly as per the latest ICAI syllabus this Edition includes updated amendments and past exam solutions including May 2025 to ensure thorough curriculum coverage Its primary objective is to simplify the conceptual understanding and application of GST Customs and Foreign Trade Policy FTP through a structured tabular and practical approach The Present Publication is the 12th Edition for Sept 2025 Jan 2026 Exams This book is authored by CA Dr Mahesh Gour CA Dr K M Bansal This book incorporates the following noteworthy features Strictly as per the Latest Syllabus of ICAI Incorporates all recent amendments and syllabus updates Coverage of Past Exam Questions Includes exam questions up to May 2025 along with their suggested answers Chapter wise Marks Distribution Trend Analysis Detailed data on how chapters have been tested over the years helps you focus on high weightage areas Chapter wise Comparison with ICAI Study Material Ensures seamless correlation with the official study material Tabular Presentation for Easy Learning Presents complex provisions in simplified tables and flowcharts for quick revision Solved Papers Model Solutions Provides clarity on exam presentation and drafting answers effectively User friendly Layout The layout is carefully designed with bullet points annotations and examples simplifying complex legal provisions Ideal Revision Tool The combination of theoretical explanations practical questions trend analysis and solved papers makes it a singular resource for last mile revision Value added Tips Throughout the book you will find exam oriented tips common pitfalls to avoid and time saving revision strategies The coverage of the book is as follows Part I Goods Services Tax GST o Concepts of Supply Charges of GST Place of Supply Exemptions Time Value of Supply etc o In depth coverage of Input Tax Credit Registration Tax Invoice Other Procedural Aspects Payment of Tax Returns Refund Job Work Assessment Audit Offences Penalties Appeals Revision Advance Ruling and Miscellaneous Provisions Part II Customs FTP o Customs Duty Essentials Levy Exemptions Types of Duties Classification of Goods Valuation under Customs Importation Exportation Procedures Warehousing Duty Drawback and Refund o Foreign Trade Policy FTP covering key provisions from the latest updates Previous Exams Trend Analysis o Exhaustive breakdown of how each chapter has been tested in recent years including question types Practical Theory marks allocated and compulsory questions Chapter wise Comparison with ICAI Study Material o Clear mapping of each chapter to its corresponding ICAI study module chapter Solved Papers o Includes suggested answers for past examinations Nov 2024 May 2025 helping you

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Taxmann's CRACKER for Direct Tax Laws & International Taxation (Paper 4 | DT | AY 2025-26) - Featuring Solved Past Exams | 630+ Questions for CA Final | New Syllabus | Jan./May 2026 Exams

CA Ravi Chhawchharia, 2025-10-03 Direct Tax Laws International Taxation CRACKER is a comprehensive study companion designed to help CA Final students This Edition incorporates all the A Y 2025 26 updates ensuring accuracy and relevance to current law It includes solved past exam papers chapter wise analysis and over 630 practical questions It is an all inclusive resource for aspirants aiming to excel in the CA Final Group II Paper 4 The Present Publication is the 11th Edition for the Jan May 2026 Exams This book is authored by CA Ravi Chhawchharia with the following noteworthy features

- Updated as per A Y 2025 26 Ensures all provisions and amendments are covered up to the latest attempt
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- Chapter wise Marks Distribution Trend Analysis Offers insights into important chapters and repeated question patterns
- Over 630 Practical Questions In depth practice questions with step by step solutions help hone problem solving skills
- Focus on New Topics Addresses newly introduced topics by ICAI such as Tax Audit Ethical Compliances and Latest Developments in International Taxation
- User friendly Presentation Clear headings bullet points and systematic solutions make this an easy to navigate study companion
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Part II International Taxation 30 marks o Coverage of international tax concepts including Tax Incidence in India Taxation of Non Residents Double Taxation Relief and Transfer Pricing o Advanced areas such as Fundamentals of BEPS Application and Interpretation of Tax Treaties Advance Rulings and the Latest Developments in International Taxation

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Taxmann's Direct Taxes Law & Practice | AY 2025-26 - Up-to-date Guide to Indian Direct Tax Law—Offering Clear Explanations | Practical Illustrations | Exam-oriented Coverage Dr. Vinod K.Singhania,Dr. Kapil Singhania,2025-07-01 Direct Taxes Law Practice is a definitive and comprehensive treatise on the laws governing direct taxation in India The book is meticulously updated to include all statutory amendments the latest circulars notifications and landmark judicial interpretations up to 15th May 2025 Designed to simplify the complex and intricate domain of direct taxes the book combines in depth theoretical exposition with practical illustrations and a focused approach to tax planning making the study and application of direct tax law accessible logical and examination oriented This book is intended for the following audience Students appearing for CA CS ICWA M Com LL B and MBA examinations as well as income tax departmental exams Professional Practitioners tax consultants and corporate managers seeking a practical and up to date reference on Indian direct taxes Researchers and Academicians interested in an authoritative resource on tax law and its judicial applications Income tax Department Officials preparing for departmental exams offering step by step insights into interpreting and applying direct tax provisions The Present Publication is the 73rd Edition A Y 2025 26 amended up to 15th May 2025 authored by Dr Vinod K Singhania Dr Kapil Singhania The noteworthy features of this book are as follows Latest Amendments Fully incorporates all amendments case laws circulars and notifications up to May 2025 Lucid Reader Friendly Presentation Subject matter is logically arranged in numbered paras sub paras ensuring easy navigation and saving time Extensive Illustrations Over 600 practical illustrations and solved problems including all CA Final exam questions from the past decade theory and practical with solutions as per law for AY 2025 26 Tax Planning Hints Dedicated hints and practical guidance on tax planning at appropriate points Judicial Interpretations Exhaustive coverage of the latest court rulings and their implications Comprehensive Exam Coverage Also features questions from other post graduate and professional exams at the end of each chapter Section wise Indexing Enables quick reference to statutory provisions and their corresponding discussions Distinct Pedagogy The book adopts a pedagogical approach that reduces preparation time without compromising on depth or currency of information Author Expertise The authors are respected authorities in the field bringing decades of academic professional and research experience to the text The book offers a holistic treatment of direct tax law including Basic Concepts o Assessment year person assessee charge of income tax total income agricultural

income capital revenue concepts etc Residential Status Tax Incidence o Including tax planning strategies practical problems and impact on tax liability Incomes Exempt from Tax o Section 10 exemptions special provisions for SEZs export oriented undertakings etc Heads of Income o Salaries Taxability exemptions allowances perquisites deductions tax planning and solved problems o House Property Chargeability computation mutuality and planning hints o Business or Profession Deductions disallowances depreciation tax planning and practical issues o Capital Gains Meaning computation exemptions planning opportunities and case studies o Other Sources Basis of charge specific incomes and deductions Clubbing of Income Set Off Carry Forward of Losses Deductions o Complete analysis with practical illustrations and planning opportunities Assessment Procedures o Returns assessments rectification appeals revisions and powers of tax authorities TDS TCS Advance Tax Interest Refunds Penalties Prosecutions o Detailed up to date explanations with relevant forms procedures and case laws Special Taxation Topics o Taxation of HUFs firms AOPs BOIs companies cooperative societies and trusts o Charitable trusts new tax regimes tax incentives transfer pricing GAAR advance rulings business restructuring and equalisation levy Tax Planning o Dedicated chapters on tax planning for business set up managerial decisions employee remuneration non residents restructuring etc Annexures o Ready reckoner for tax rates rates of depreciation relevant schedules and compilation of past CA Final exam questions with answers The structure of the book is as follows Systematic Organisation Arranged in 36 logical chapters each divided into clearly numbered paras and sub paras Section wise Index Exhaustive statutory referencing for quick lookup Practical Focus Every chapter ends with solved exam questions practical illustrations and frequently asked questions Highlight on Application Each major topic includes illustrative problems tax planning guidance and judicial developments Annexures Schedules Supplemented with key tax tables schedules and ready reference material

Taxmann's Indirect Tax Laws (Paper 8 | IDT) - Most updated & amended textbook in simple/concise language covering subject matter in tabular format | CA Final | Nov 2022 Exam CMA V.S. Datey,CA (Dr.) Mahesh Gour,CA (Dr.) K.M Bansal,2022-08-03 This book provides practical application of GST and Customs Tax in a holistic approach while testing the analytical skills of the reader It is prepared exclusively for the Final Level of Chartered Accountancy Examination requirement It covers the entire revised new syllabus as per ICAI The Present Publication is the 2nd Edition updated till 30th April 2022 for CA Final New Syllabus Nov 2022 May 2023 Exams This book is authored by CA Dr Mahesh Gour CA Dr K M Bansal under the guidance of CMA V S Datey This book incorporates the following noteworthy features Strictly as per the New Syllabus of ICAI This book is divided into two parts o Goods Services Tax 75 Marks o Customs Foreign Trade Policy FTP 25 Marks Simple Concise Language for easy understanding Tabular Presentation for easy learning Explanatory Analytical Approach to enable students to obtain knowledge in the subject with ease Coverage of this book includes o All Past Exam Questions including CA Final December 2021 New Syllabus CA Final May 2022 New Syllabus o Questions from RTPs and MTPs of ICAI Most Updated Amended This book is updated amended up to 30th April 2022 and

the amendments are incorporated at the relevant places Student Oriented Book The authors have developed this book keeping in mind the following factors

- o Interaction of the authors with their students with specific emphasis on difficulties faced by students in the examinations
- o Shaped by the authors experience of teaching the subject matter at different levels
- o Reactions and responses of students have also been incorporated at different places in the book

Contents of this book are as follows

- Goods and Services Tax
- o GST in India An Introduction
- o Supply under GST
- o Charges of GST
- o Exemptions of GST
- o Place of Supply
- o Time of Supply
- o Value of Supply
- o Input Tax Credit
- o Registration
- o Tax Invoice Credit Debit Notes
- o Accounts and Records
- E Way Bill
- o Payment of Tax
- o Returns
- o Import and Export under GST
- o Refund under GST
- o Job Work
- o Assessment and Audit
- o Inspection Search Seizure and Arrest
- o Demands and Recovery
- o Liability to Pay in Certain Cases
- o Offences and Penalties
- o Appeals and Revision
- o Advance Ruling
- o Miscellaneous Provisions
- Customs Foreign Trade Policy
- o Levy of Exemptions from Customs Duty
- o Types of Duty
- o Classification of Imported and Exported Goods
- o Valuation under the Customs Act 1962
- o Importation Exportation and Transportation of Goods
- o Warehousing
- o Duty Drawback
- o Refund
- o Foreign Trade Policy

Taxmann's CRACKER for Tax Laws including GST & Customs Laws (Paper 4 | Tax) - Covering past exam questions & detailed answers | A.Y. 2023-24 | Latest GST Law | CS Executive | Dec. 2023 Exam

CS N.S. Zad,2023-07-11 This book is prepared exclusively for the Executive Level of Company Secretary Examination requirement It covers the questions detailed answers strictly as per the old syllabus of ICSI The Present Publication is the 14th Edition for CS Executive Old Syllabus Dec 2023 Exam This book is authored by CS N S Zad with the following noteworthy features

- o Coverage of this book includes
- o All Past Exam Questions including CS Executive June 2023 Suggested Answers
- o Practical MCQs with hints
- Most Updated Amended Solutions in this book are provided as per the following
- o Income Tax Solutions as per Assessment Year 2023 24
- o GST Customs Solutions are amended updated as per the latest GST Laws
- Marks Distribution Chapter wise marks distribution from June 2015 onwards
- Comparison with ICSI Study Material is given chapter wise

The contents of this book are as follows

- Part I Direct Taxes 50 Marks
- o Basic Concepts
- o Residential Status
- o Income from Salary
- o Income from House Property
- o Income from Business or Profession
- o Income from Capital Gains
- o Income from Other Sources
- o Clubbing of Incomes
- o Aggregation of Income and Set off or Carry Forward of Losses
- o Deductions from Total Income
- o Agriculture Income Exempted Income
- o Assessment of Individual HUF
- o Assessment of Partnership Firms LLPs AOPs BOI
- o Assessment of Companies
- o Assessment of Trust
- o Return of Income
- o TDS
- Advance Tax
- Interest Payable by to Assesseees
- o Types of Assessment
- Procedure of Various Assessments
- o Appeals
- Revisions
- Settlement
- Penalties
- Offences
- Recovery of Tax
- o Offences
- Penalties

Part II Indirect Taxes 50 Marks

- o Goods Services Tax
- GST
- o Customs Act 1962

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