

TAXMANN®'S

Direct Taxes Manual

**Volume 1
Acts**

55th Edition
2025

Taxmann Direct Tax Manual Volume 3

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Taxmann Direct Tax Manual Volume 3:

Taxmann's Direct Taxes Manual [Finance Act 2025] - Comprehensive Reference—Featuring the Latest Finance Act Amendments | Annotated Sections | User-Friendly Navigation Taxmann, 2025-04-04

Direct Taxes Manual is a comprehensive three volume reference set consolidating all key aspects of Indian direct tax laws. Widely regarded as a benchmark for excellence in direct taxation, this manual provides authoritative and up to date content with unmatched accuracy and depth. It has been the go to resource for practitioners and officials for over five decades and is known for its systematic coverage and clarity in explaining complex tax provisions. This Edition incorporates the latest legislative amendments including those introduced by the Finance Act 2025, making it helpful for understanding and applying current direct tax laws in India. This book is intended for the following audience:

- Tax Professionals and Consultants
- Chartered accountants, tax advisors and consultants who handle tax planning, compliance and litigation
- Lawyers and Legal Practitioners
- Advocates and legal experts specialising in tax law or involved in tax dispute resolution
- Accountants and Finance Executives
- Corporate finance officers, auditors and accountants responsible for tax compliance and reporting
- Government Tax Officers
- Income Tax Department officials and revenue officers who need a comprehensive legal reference for the enforcement and administration of tax laws

The Present Publication is the 55th Edition 2025, edited by Taxmann's Editorial Board, with the following noteworthy features:

- Latest Amendments:** Incorporates all changes introduced by the Finance Act 2025 and earlier amendments, ensuring coverage is up to Assessment Year 2025-26.
- Comprehensive Coverage:** Serves as a one stop reference for the Income tax Act 1961 and allied legislation such as the Black Money Act, Benami Property Transactions Act, relevant rules, case law and official clarifications.
- Three volume Set:** Divided into three distinct volumes focusing on:
 - o Acts
 - o Rules
 - o Forms
 - o Rulings
 - o Reference Materials
- This structure ensures quick navigation and easy access to specific information.**
- Detailed Annotations:** Cross references. Each section is supplemented with legislative history, relevant rules, forms and circulars, notifications, helping readers interpret provisions and connect them with related statutes.
- Inclusion of Return Forms:** AY 2025-26. Contains all Income tax Return Forms for AY 2025-26 in a single place along with brief guidance on their applicability.
- Landmark Rulings:** Digest Summaries of key judgments Supreme Court, High Courts etc that have shaped direct tax jurisprudence from 1922 to February 2025.
- Direct Taxes Law Lexicon:** Words, Phrases. An extensive lexicon explaining important words and phrases indexed alphabetically and by section, offering clear definitions and judicial interpretations.
- Circulars, Notifications, Clarifications:** Includes CBDT Circulars, Notifications and Official Clarifications up to February 2025, crucial for resolving ambiguities in law.
- Coverage of Schemes, Rules:** Presents over 20 significant schemes and rules including e governance, Faceless Assessments, Appeals, e Verification and tax specific levies.
- STT, CTT:** User friendly Format.
- Structured content:** navigational aids, detailed tables of contents and clear typography make it easy to locate and reference the desired information.
- Authoritative Editorial Notes:** Expert editorial notes, historical insights and practical commentary help explain the

why behind legal changes and facilitate accurate interpretation The volume wise coverage of the book is as follows Volume I Acts o Income tax Act 1961 Complete amended text including cross references to relevant rules forms and circulars o Finance Act 2025 Key provisions affecting direct taxes ensuring readers understand recent legislative changes o Allied Direct Tax Acts Coverage of the Black Money Act Benami Property Transactions Act etc Volume II Rules Schemes o Income tax Rules 1962 Fully updated with amendments through 2025 o Various Taxation Rules Schemes Features e governance initiatives Faceless Assessment e Penalty etc ICDS STT CTT rules etc o Return Forms for A Y 2025 26 Contains all applicable ITR forms with brief guidance ensuring compliance with current filing requirements Volume III Landmark Rulings Reference Materials o Landmark Rulings Case Law Digest Summaries of key judgments from 1922 February 2025 organised by subject or section o Direct Taxes Law Lexicon Definitions of important words and phrases indexed alphabetically and by section o Circulars Notifications Clarifications Full text or summaries from 1961 to February 2025 o 20 Schemes Misc Provisions Covers dispute resolution amnesty schemes compliance programs etc o Appendices Indexes Master subject index section wise index tables tax rates depreciation rates etc The structure of the book is as follows Volume Segmentation Clearly separates Acts Vol I Rules Forms Vol II and Rulings References Vol III for easier navigation Section wise Arrangement In Volume I each section of the Income tax Act and allied laws appears in numerical order Rule wise Scheme wise Compilation Volume II organises the Income tax Rules and special schemes under thematic headings with return forms presented in a separate section Topical Reference Sections Volume III contains digests of case laws lexicon and circulars notifications each arranged for quick lookup Extensive Tables of Contents Indices Every volume includes a detailed table of contents plus a comprehensive index for sections topics words phrases and case names Consistent Cross referencing References tie together material across volumes ensuring you can jump from an Act in Volume I to a related rule in Volume II or a relevant ruling in Volume III Appendices Summaries of tax rates major amendments by year and other practical references appear in well organised appendices

Taxmann's Direct Taxes Manual ,2002 **Analytical Stories on all Recently Changes in Income-tax, GST and IBC** Taxmann,2021-05-10 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 [Taxmann's Direct Taxes Manual](#) ,2002 [Know About 30 Changes In New ITR Forms For AY 2021-22](#)

Taxmann,2021-05-04 The Central Board of Direct Taxes CBDT has notified Income Tax Return ITR Forms for the Assessment

Year 2021-22 vide Notification No 21/2021 dated 31/03/2021. Considering the crisis due to the COVID pandemic the board has not changed the ITR forms significantly. Most of the new ITR forms changes are consequential to the amendments made by the Finance Act 2020 to the Income tax Act. Taxmann's Editorial Team has scrutinized the new ITR Forms and have identified the key changes in new ITR forms viz a viz last year's ITR Forms. These changes have been explained in the document BEPI, 1979 Taxmann's GST Manual with GST Law Guide & Digest of Landmark Rulings [Finance Act 2025] - Comprehensive | User-friendly | Two-volume Reference—Featuring Annotated Laws | Landmark Rulings | Others.

Taxmann, 2025-04-29 GST Manual with GST Law Guide also includes subject wise indexing for quick look ups o Circulars Clarifications Official clarifications and guidance notes issued by CBIC on procedural and interpretational aspects of GST law o CBIC's FAQs Frequently asked questions and official answers for a better grasp of the rules and procedures. In both volumes references to relevant Allied Acts and Constitutional Provisions provide the legal backdrop to GST laws. The structure of the book is as follows: GST Law Guide: An introduction and commentary on the entire GST regime. Acts: Full text and annotations of CGST, IGST, UTGST and Compensation to States Acts including references to orders removing difficulties and validation provisions. Rules: Forms: A comprehensive collection of rules, forms and procedures. Notifications: Separate divisions for CGST, IGST, UTGST. Rate notifications etc. Digest of Landmark Rulings: Breakdown of case laws by sections plus an alphabetical key to precedents. Circulars: Clarifications. CBIC releases compiled for ready reference. Constitutional Provisions: The 101st Amendment Act and relevant articles of the Constitution. This logical arrangement ensures readers can navigate from broad concepts to granular details efficiently.

Bulletin for International Fiscal Documentation International Bureau of Fiscal Documentation, 1999 *Bowker's Law Books and Serials in Print*, 1995 *Library Catalogue: Subject catalogue* University of London. School of Oriental and African Studies. Library, 1963 *Direct Taxes Manual In 3 Volumes, With Cd*, 2009-08-01 Volume I Act Income Tax Act 1961 Finance No 2 Act 2009 Wealth Tax Act 1957 Benami Transactions Prohibition Act 1988 National Tax Tribunal Act 2005 Securities Transaction Tax Banking Cash Transaction Tax

International Books in Print, 1986 *Indian Books in Print*, 2003 Taxmann's Direct Taxes Manual: Rules India, 2001 Taxmann's Direct Taxes Manual: Schemes India, 2002 An authentic subject compilation *Direct Taxes Manual ...* India, 1973 **Taxmann's Direct Taxes Ready Reckoner: with Last 10 Years' Tax Tables and Yearly Tax Planning** Singhania Vinod K, Singhania Jeewan, 2000 **Taxmann's Direct Taxes: Ready Reckoner with Last 10 Year's Tax Tables and Yearly Tax Planning** Singhania Vinod K, Singhania Jeewan, 2001 *Taxmann's Direct Taxes* Vinod Kumar Singhania, Kapil Singhania, 2008 **Direct Taxes Ready Reckoner** V. K. Singhania, J. Singhania, 1999

Taxmann Direct Tax Manual Volume 3 Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the energy of words has been evident than ever. They have the ability to inspire, provoke, and ignite change. Such may be the essence of the book **Taxmann Direct Tax Manual Volume 3**, a literary masterpiece that delves deep to the significance of words and their effect on our lives. Compiled by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book's key themes, examine its writing style, and analyze its overall effect on readers.

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