

Tamil Nadu State Council for Higher Education (TANSCHÉ) Syllabus
For B.Com. (General) & B.Com. (Accounting & Finance), BBA & M.Com.

Dr. Anita Raman
Dr. A. Lydia Arockia Mary

A Textbook of
**Income Tax
Law & Practice**

Volume I

Assessment Year 2025-26



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SULTAN CHAND & SONS

A Textbook of
INCOME TAX
Law & Practice – I

Assessment Year 2025-26

For B.Com. (General), B.Com. (Accounting & Finance), BBA, & M.Com.
as per

Tamil Nadu State Council for Higher Education (TANSICHE) Syllabus

Dr. Anita Raman **Dr. A. Lydia Arockia Mary**

Principal *Assistant Professor*

Mahalakshmi College for Women Stella Maris College
Chennai Chennai



SULTAN CHAND & SONS®

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Phones : 011-23281876, 23266105, 41625022 (Showroom & Shop)

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E-mail : sultanchand74@yahoo.com; info@sultanchandandsons.com

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P



Preface

Income Tax Law & Practice is generally considered to be the most challenging subject by the students in the commerce stream. Keeping this in mind the book has been designed to provide conceptual and practical understanding of the fundamentals relating to the provisions of Income Tax Act of 1961 in the easiest and simple language.

The book covers all aspects of the Income Tax Act of 1961 in order to meet the requirements of the syllabi prescribed by all the Indian Universities for B.Com., BBA., M.Com. and other commerce related subjects. It bridges the gap between the theory and application by explaining the theory with clarity and presenting the practical problems step-by-step with the required explanations and working notes. This book has been divided into Volume I and Volume II where Volume I comprises of units from Introduction to Income Tax till Profits and Gains from Business or Profession-II / Depreciation.

The uniqueness of this book is:

- Clear and Concise presentation of theoretical concepts.
- A large number of graded solved illustrations.
- Incorporation of the latest amendments made by the Finance Act, 2025.
- Home study aids with problems organized under suitable sub-headings. Detailed answers are given at the end of the problems along with hints and working notes.
- All the Illustrations & Problems are amended upto Assessment Year 2025-26.
- A comprehensive Question Bank comprises of Objective Type Questions and Numerical Questions which would enable the students to become well-versed with the provisions of Income Tax and solve the problems easily and accurately.

The authors look forward to obtain the user's views for further improvement.

Dr. Anita Raman
Dr. A. Lydia Arockia Mary

Snapshot of the Book



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