

Principles Of Taxation Law 2014 Answers

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IV SEM. Subject – Principles of Taxation Law Dr. Pavan Kumar Mittal 3 Income [Section 2(24)] Though Income is a very important word for the Income Tax Act but no precious definition of the word Income is attempted under the Income Tax Act, 1961. The term Income is, in the context of the Act, inclusive.

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Principles of Taxation Law 2014 Answers to Questions CHAPTER 18 – SUPERANNUATION AND OTHER RETIREMENT SAVINGS Question 18. What is meant by the “sole purpose” test and why is it so critical for the management of a superannuation fund?

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Indirect Tax: Those tax on which incidence of tax and impact of tax lies on different persons. Example- Excise Duty, VAT. “Direct tax is for rich and indirect tax are for the poor.” Prof. Adam Smith:- He gives the following principles of Taxation Law: Cannon of Equity is also known as the principle of ability to pay.

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