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Taxmann's Company Law Manual – Compendium of annotated, amended & updated text of Companies Act, presented with Rules, Circulars & Notifications in a unique/concise format | [2024 Edition]

This book is a unique compendium of the annotated text of the Companies Act 2013, along with relevant Rules framed thereunder. In other words, it contains a compilation of amended, updated & annotated text of the Companies Act, 2013 & Rules along with Circulars, Notifications and Secretarial Standards. What sets this book apart is the unique way of presenting the text of the Companies Act and relevant Rules mapped with the relevant Section of the Act. In other words, the annotation under each Section shows: • Relevant Rules framed under the relevant Section • Reference to relevant Forms prescribed • Exemptions available to private companies/Government companies/Nidhis/Charitable Companies/Unlisted Public Company/Private Company operating from IFSCs located in SEZ • Exemption to Financial Products/Services/Institutions in IFSCs • The gist of relevant Circulars and Notifications • Date of enforcement of the provisions • Corresponding provision under the 1956 Act • Words & Phrases judicially noticed • Allied Laws referred to in the provision(s) and • Relevant provisions of SEBI Rules/SS-1 to SS-4/Listing Obligations/Table F of Schedule I The Present Publication is the 21st Edition & amended upto 25th December 2023. This book is edited by Taxmann's Editorial Board, with the following noteworthy features: • [Taxmann's series of Bestseller Books] on Company Laws • [Follows the six-sigma approach] to achieve the benchmark of 'zero error.' This book is divided into three divisions: • The Companies Act, 2013 with (40+) Rules • Other Rules (15+) • Circulars & Notifications This book also incorporates the following: • Exemptions to the following: o Private Companies o Section 8 Companies o Nidhis o Government Companies o Private company which is licensed to operate by RBI, SEBI, and IRDA from the International Financial Services Centre located in an approved multi-services SEZ set-up under the SEZ Act o Unlisted public company which is licensed to operate by RBI, SEBI, and IRDA from the International Financial Services Centre located in an approved multi-services SEZ set-up under the SEZ Act o Financial Products, Financial Services or Financial Institutions in an ISFC • Tabular presentation of the following contents: o Table of Fees o Table of Fees Payable to National Company Law Tribunal o List of documents to be attached with a petition or application made before the National Company Law Tribunal o Table of Fees Payable to National Company Law Appellate Tribunal o Fees Payable under Companies (Compromises,

Arrangements and Amalgamations) Rules, 2016 o Table showing Sections of Companies Act, 2013 & Corresponding Provisions of Companies Act, 1956 o Table showing Sections of Companies Act, 1956 & Corresponding Provisions of Companies Act, 2013 o Table showing Sections of Companies Act, 1956 not covered in Companies Act, 2013 • List of Circulars & Notifications The contents of the book are as follows: • Companies Act, 2013 with Rules o Arrangement of Sections of the Companies Act, 2013 o Arrangement of Rules framed under the Companies Act, 2013 § Companies (Specification of Definitions Details) Rules, 2014 § Companies (Restriction on Number of Layers) Rules, 2017 § Companies (Incorporation) Rules, 2014 § Companies (Prospectus and Allotment of Securities) Rules, 2014 § Companies (Issue of Global Depository Receipts) Rules, 2014 § Companies (Share Capital and Debentures) Rules, 2014 § National Company Law Tribunal (Procedure for reduction of share capital of Company) Rules, 2016 § Companies (Acceptance of Deposits) Rules, 2014 § Companies (Registration of Charges) Rules, 2014 § Companies (Management and Administration) Rules, 2014 § Companies (Significant Beneficial Owners) Rules, 2018 § Companies (Declaration and Payment of Dividend) Rules, 2014 § Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 § Investor Education and Protection Fund Authority (Form of Annual Statement of Accounts) Rules, 2018 § Investor Education and Protection Fund Authority (Form and Time of Preparation of Annual Report) Rules, 2018 § Companies (Accounts) Rules, 2014 § Companies (Accounting Standards) Rules, 2021 § Companies (Indian Accounting Standards) Rules, 2015 § Companies (Audit and Auditors) Rules, 2014 § Companies (Auditor's Report) Order, 2020 § Companies (Corporate Social Responsibility Policy) Rules, 2014 § Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015 § Companies (Cost Records and Audit) Rules, 2014 § Companies (Appointment and Qualification of Directors) Rules, 2014 § Companies (Creation and Maintenance of Data Bank of Independent Directors) Rules, 2019 § Condonation of Delay Scheme, 2018 § Companies (Meetings of Board and its Powers) Rules, 2014 § Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 § Companies (Inspection, Investigation and Inquiry) Rules, 2014 § Companies (Arrests in Connection with Investigation by Serious Fraud Investigation Office) Rules, 2017 § Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 § Companies (Registered Valuers and Valuation) Rules, 2017 § Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016 § Companies (Winding up) Rules, 2020 § Companies (Authorised to Register) Rules, 2014 § Producer Companies Rules, 2021 § Companies (Registration of Foreign Companies) Rules, 2014 § Companies (Registration Offices and Fees) Rules, 2014 § Specified Companies (Furnishing of Information about Payment to Micro and Small Enterprise Suppliers) Order, 2019 § Nidhi Rules, 2014 § Companies (Transfer of Pending Proceedings) Rules, 2016 § Companies (Mediation and Conciliation) Rules, 2016 § Companies (Adjudication of Penalties) Rules, 2014 § Companies (Miscellaneous) Rules, 2014 o Key to Prescribed Forms o Annotated text of the Companies Act, 2013 as amended up to date o Appendix I: Provisions of other Acts referred to in Companies Act, 2013 o Appendix II: Words & Phrases Judicially Noticed o Appendix III: Companies (Amendment) Act, 2020 o Subject Index • Other Rules o National Company Law Tribunal Rules, 2016 o National Company Law Appellate Tribunal Rules, 2016 o National Company Law Tribunal (Salary, Allowances and Other Terms and Conditions of Service of President and Other Members) Rules, 2015 o National Company Law Appellate Tribunal (Salaries and Allowances and Other Terms and Conditions of Service of the Chairperson and Other Members) Rules, 2015 o Depository Receipts Scheme, 2014 o Issue of Foreign Currency Convertible Bonds and Ordinary Shares (Through Depository Receipt Mechanism) Scheme, 1993 o Issue of Foreign Currency Exchangeable Bonds Scheme, 2008 o Investor Education and Protection Fund Authority (Appointment of Chairperson and Members, Holding of Meetings and Provision for Offices and Officers) Rules, 2016 o Tribunal Reforms Act, 2021 o Conditions of Service of Chairperson and Members of Tribunals, Appellate Tribunals and Other Authorities o Tribunal (Conditions of Service) Rules, 2021 o National Financial Reporting Authority (Manner of Appointment and other Terms and Conditions of Service of Chairperson and Members) Rules, 2018 o National Financial Reporting Authority Rules, 2018 o National Financial Reporting Authority (Meeting for Transaction of Business) Rules, 2019 o National Financial Reporting Authority (Recruitment, Salary, Allowances and Other Terms and Conditions of Service of Secretary, Officers and Other Employees of Authority) Rules, 2019 o National Company Law Tribunal and National Company Law Appellate Tribunal (Procedure for Investigation of Misbehaviour or Incapacity of Chairperson, President and Other Members) Rules, 2020 o Companies (Specification of Definition Details) Rules, 2014 o National Financial Reporting Authority appointment of Part-time Members Rules, 2022 • Circulars & Notifications

This book is an authentic compendium of amended, updated & annotated text of the Limited Liability Partnership Laws of India. This book is divided into four divisions: • Limited Liability Partnership Act, 2008 • Limited Liability Rules • Circulars & Notifications • Foreign Direct Investment in Limited Liability Partnership This book is an essential resource for legal professionals, scholars, and anyone interested in the nuances of the Limited Liability Partnership Act and its impact on corporate structures in India. The Present Publication is the 12th Edition & amended up to 15th January 2024, edited by Taxmann's Editorial Board, with the following noteworthy features: • [Short Commentary] on the Limited Liability Partnership Act, 2008 • [Integrated LLP Rules, Circulars & Notifications, FDI Policy, FEMA Rules] o Limited Liability Partnership Rules, 2009, as amended up to date o Limited Liability Partnership (Winding up and Dissolution) Rules, 2012 o Limited Liability Partnership (Significant Beneficial Owners) Rules, 2023 o Text of LLP Circulars & Notifications o FDI Policy related to LLPs o Rules & Schedule of FEMA (Non-Debt Instruments) Rules, 2019 • [Taxmann's series of Bestseller Books] on LLP Laws • [Follows the Six-Sigma Approach] to achieve the benchmark of 'zero error'

Taxmann's LLP Law Manual – Authentic/integrated compendium of annotated, amended & updated text of the LLP Act, along with Rules, Circulars & Notifications, etc. | Amended by the LLP (Amendment) Act

This book provides complete and accurate information about all provisions of the Companies Act 2013. It features a topic-wise commentary on all provisions of the Companies Act 2013. It also includes guidance on all practical issues companies and corporate professionals face, making it an essential resource for corporate professionals and companies. The Present Publication is the 14th Edition & updated till 1st January 2024. This book is authored by Taxmann's Editorial Board with the following noteworthy features: • [Topic-wise Commentary] on 40+ topics of the Companies Act, 2013 • [Analysis of all Provisions of Companies Act] with relevant Rules, Judicial Pronouncements, Circulars and Notifications The contents of the book are as follows • Introduction • Incorporation of a Company • Memorandum of Association • Articles of Association • Capital of the Company • Issue of Securities • Further Issue of Securities • Reduction of Capital and Buy-Back of Securities • Public Issue of Securities • Membership of Company • Transfer of Securities • Nomination and Transmission of Shares • Democracy of Shareholders • Procedure of General Meeting • Directors of Company • Disqualifications and Removal of Director • Restrictions on Directors in Relation to Company • Duties, Rights and Liabilities of Directors • Meeting of Board to Members • Report of Board to Members • Corporate Governance • Restrictions on the Power of the Board • Key Managerial Personnel • Charge on Assets of the Company • Debentures • Public Deposits • Accounts of the Company • Dividend • Financial Audit of Accounts • Cost Audit and Secretarial Audit • Private Companies • Holding and Subsidiary Companies • Companies Licensed under Section 8 • Government Companies • Foreign Company • Other Types of Companies • Miscellaneous Provisions in Company Law • Overview of NCLT Related Issues • Inspection, Investigation, Offences, Penalties • Administration of Company Law • MCA-21 – E-Governance • Procedural Compliances by a Company

Taxmann's Company Law Ready Reckoner – Topic-wise commentary on 40+ topics of the Companies Act 2013, along with relevant Rules, Case Laws, Circulars, Notifications [2024]

A Corporate Professional is required to equip himself with regard to corporate compliances on day-to-day basis. There are number of compliances which are required to be complied with depending on the event, whether it is incorporation / conversion / change, etc., not only from Company Law point of view but also from SEBI Regulations point of view (in case of a listed company). To assist the professional in this endeavour, this book is yet another attempt to provide all related procedures at one place along with the resolutions to make it handy and easy to use. The Book has been divided into two parts. Division-I contains Company Law Procedures of more than 115 events. Each procedure has been divided into following heads: - Applicable Section of the Companies Act, 2013 - Applicable Company Rule - Applicable Regulation in case of listed company - SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Synopsis (giving background of the section of the Companies Act, 2013) - Procedure (step by step, including various Government approvals and filing of Forms, etc.) - Compliance by a listed company in accordance with SEBI (LODR) Regulations, 2015 - Draft Board resolutions - Draft General Meeting resolutions (Special/Ordinary resolution) Division-II contains updated Company Rules as issued by the Ministry of Corporate Affairs from time to time and which are referred under various procedures of the Book.

Company Law Procedures

This book is an authentic compendium of Competition Laws in India. What sets this book apart is the unique way of presenting the Amended & Updated text of the Competition Act along with relevant Rules & Regulations, Circulars & Notifications, and Case Laws mapped with the relevant Section of the Act. It also includes a short commentary in 150+ pages on the Competition Act. The Present Publication is the 11th Edition, edited by Taxmann's Editorial Board, amended up to 15th January 2024. This book is divided into four divisions: • Guide to Competition Act, 2002 [Short Commentary in 150+ Pages] • The Competition Act, 2002, as amended by the Competition (Amendment) Act, 2023 • Notifications • 20+ Rules & Regulations issued under the Competition Law • Tribunal Reforms Act & Rules framed thereunder • Case Laws Digest

The detailed contents of the book are as follows: • Guide to Competition Act, 2002 [Short Commentary in 150+ Pages] • The Competition Act, 2002, as amended by the Competition (Amendment) Act, 2023 • Notifications • Rules & Regulations under the Competition Law o Competition Commission of India (General) Regulations, 2009 o Competition Commission of India (Determination of Cost of Production) Regulations, 2009 o Competition Commission of India (Return on Measures for the Promotion of Competition Advocacy, Awareness and Training on Competition Issues) Rules, 2008 o Competition Commission of India (Lesser Penalty) Regulations, 2009 o Competition Commission of India (Manner of Recovery of Monetary Penalty) Regulations, 2011 o Competition Appellate Tribunal (Form and Fee for Filing an Appeal and Fee for Filing Compensation Applications) Rules, 2009 o Competition Commission of India (Meeting for Transaction of Business) Regulations, 2009 o Competition Commission of India (Procedure for Engagement of Experts and Professionals) Regulations, 2009 o Competition Commission of India (Form of Annual Statement of Accounts) Rules, 2009 o Competition Commission of India (Form and Time of Preparation of Annual Report) Rules, 2008 o Competition Appellate Tribunal (Term of the Selection Committee and the Manner of Selection of Panel of Names) Rules, 2008 o Competition Appellate Tribunal (Salaries and Allowances and other Terms and Conditions of Service of the Chairperson and Other Members) Rules, 2009 o Competition Appellate Tribunal (Recruitment, Salaries and other Terms and Conditions of Service of Officers and other Employees) Rules, 2010 o Competition Commission of India (Term of the Selection Committee and the Manner of Selection of Panel of Names) Rules, 2008 o Competition Commission of India (Selection of Chairperson and other Members of the Commission) Rules, 2003 o Competition Commission of India (Salary, Allowances and other Terms and Conditions of Service of Chairperson and Other Members) Rules, 2003 o Competition Commission of India (Director General) Recruitment Rules, 2009 o Competition Commission of India (Oath of Office and of Secrecy for Chairperson and Other Members) Rules, 2003 o Competition Commission of India (Salary, Allowances, Other Terms and Conditions of Service of the Secretary and Officers and other Employees of the Commission and the number of such Officers and Other Employees) Rules, 2009 o Competition Commission of India (Number of Additional, Joint, Deputy or Assistant Director-General, other Officers and Employees, their Manner of Appointment, Qualification, Salary, Allowances and other Terms and Conditions of Service) Rules, 2009 o Competition Commission of India (Procedure in Regard to the Transaction of Business Relating to Combinations) Regulations, 2011 o Competition Appellate Tribunal (Procedure) Regulations, 2011 o Competition Commission of India (Competition Assessment of Economic Legislations and Policies) Guidelines, 2017 o Competition (Form of Publication of Guidelines) Rules, 2023 • Tribunals Reforms Act & Rules framed thereunder o Tribunal Reforms Act, 2021 o Condition of Service of Chairperson and Members of Tribunals, Appellate Tribunals and Other Authorities o Tribunal (Conditions of Service) Rules, 2021 • Case Laws Digest

#### Taxmann's Companies Act with Rules

This book provides 'complete coverage' of the law relating to Prevention of Money-laundering Act (PMLA), 2002. This book will be helpful for legal professionals, scholars, and anyone seeking a comprehensive understanding of the Prevention of Money-Laundering Act, 2002. Its detailed approach and up-to-date content make it a valuable addition to financial law and anti-money laundering measures. The Present Publication is the 2024 Edition, edited by Taxmann's Editorial Board. This book is amended up to 31st December 2023. The coverage of this book includes: • Guide to Prevention of Money-laundering Act, 2002 [40+ Pages | Short Commentary], on the following topics: o Background of Money-Laundering o Obligations of Reporting Entities to Keep Records and Furnish Information o Authorities under the Act o Search, Seizure, Impounding of Records o Other Provisions • Prevention of Money-laundering Act, 2002 • 15+ Rules/Regulations & Directions framed under the Prevention of Money-laundering Act o Prevention of Money-laundering (the Manner of Forwarding a Copy of the Order of Provisional Attachment of Property along with the Material, and Copy of the Reasons along with the Material in respect of Survey, to the Adjudicating Authority and its Period of Retention)

Rules, 2005 o Prevention of Money-laundering (Receipt and Management of Confiscated Properties) Rules, 2005 o Prevention of Money-laundering (Maintenance of Records) Rules, 2005, as amended by Prevention of Money-laundering (Maintenance of Records) Third Amendment Rules, 2023 o Prevention of Money-laundering (Forms, Search and Seizure or Freezing and the Manner of Forwarding the Reasons and Material to the Adjudicating Authority, Impounding and Custody of Records and the Period of Retention) Rules, 2005 o Prevention of Money-laundering (the Forms and the Manner of Forwarding a Copy of the Order of Arrest of a Person along with the Material to the Adjudicating Authority and its Period of Retention) Rules, 2005 o Prevention of Money-laundering (the Manner of Forwarding a Copy of the Order of Retention of Seized Property along with the Material to the Adjudicating Authority and the Period of its Retention) Rules, 2005 o Prevention of Money-laundering (Manner of Receiving the Records Authenticated Outside India) Rules, 2005 o Prevention of Money-laundering (Appeal) Rules, 2005 o Adjudicating Authority (Procedure) Regulations, 2013 o Prevention of Money-laundering (Appointment and Conditions of Service of Chairperson and Members of Appellate Tribunal) Rules, 2007 o Prevention of Money-laundering (Appointment and Conditions of Service of Chairperson and Members of Adjudicating Authorities) Rules, 2007 o Prevention of Money-laundering (Issuance of Provisional Attachment Order) Rules, 2013 o Prevention of Money-laundering (Taking Possession of Attached or Frozen Properties Confirmed by the Adjudicating Authority) Rules, 2013 o Prevention of Money-laundering (Restoration of Property) Rules, 2016 o Know Your Customer (KYC) Directions, 2016 • Notifications • Case Laws Digest

Taxmann's Competition Laws Manual with Case Law Digest – Authentic Compendium of Amended & Updated Text of the Act/Rules/Circulars & Notifications/Case Laws on Competition Laws in India [2024]

This book provides comprehensive coverage of Foreign Contribution Regulation Laws in India. This book is helpful for NGOs, legal practitioners, and scholars interested in FCRA compliance and regulations. The Present Publication is the 2024 Edition & amended up to 31st December 2023. It covers amended & updated text of the Foreign Contribution Regulation Laws, including: • Foreign Contribution (Regulation) Act (FCRA) o Text of Foreign Contribution (Regulation) Act, 2010, as amended by Foreign Contribution (Regulation) Amendment Act, 2020 o Foreign Contribution (Regulation) Amendment Act, 2020 • Foreign Contribution (Regulation) Rules (FCRR) o Foreign Contribution (Regulation) Rules, 2011, as amended by the Foreign Contribution (Regulation) (Amendment) Rules, 2023 o Foreign Contribution (Acceptance or Retention of Gifts or Presentations) Rules, 2012 • Notifications issued under the Foreign Contribution (Regulation) Act 2010 • Guidelines and Circulars o Guidelines issued under section 36(1)(a) of the Banking Regulation Act, 1949 – Implementation of the provisions of Foreign Contribution (Regulation) Act, 2010 o Guidelines for consideration of proposals for acceptance of foreign hospitality under the Foreign Contribution (Regulation) Act, 2010 o Standard Operating Procedures ('SOP') to open and operate the 'FCRA Account' as provided under section 17(1) of the amended Foreign Contribution (Regulation) Act, 2010 with SBI, New Delhi Main Branch in terms of FCRA Amendment Act, 2020 o Advisory for Compliance by FCRA NGOs/Associations with the amended provisions in FCRA, 2010 and FCRR, 2011 o FAQs on FCRA, 2010 o Advisory to NGOs on Foreign Funding o FCRA Account o Unique ID of NGOs Receiving Foreign Contributions o Charters o Submission of Applications for Revision of Orders under section 32 of the Foreign Contribution (Regulation) Act, 2010, read with rule 20 of the Foreign Contribution (Regulation) Rules, 2011 • Case Laws Digest The book also covers a Guide/Short Commentary on FCRA (35+ Pages), including: • Foreign Contribution • Exemptions from Restrictions on Accepting Foreign Contributions • Restrictions on Acceptance of Foreign Hospitality • Restrictions on Social or Cultural Organisations • Registration for Accepting Foreign Contributions • Other Provisions of FCRA • Offences & Penalties • Powers of Central Government • Procedures under FCRA

Taxmann's Money Laundering Law Manual – Compendium of annotated text of the Prevention of Money-laundering Act (PMLA) with 15+ Rules/Regulations, Notifications, Case Laws Digest, etc. [2024]

This book contains amended, updated & annotated text of the Insolvency and Bankruptcy Code 2016 (IBC). The coverage of this book includes: • Insolvency and Bankruptcy Code 2016 (IBC) [as amended up to date] • 10+ Relevant Rules • 15+ Relevant Regulations • 5+ Guidelines issued under the IBC • 25+ Relevant Notifications issued under the IBC • 55+ Relevant Circulars issued under the IBC • RBI (Prudential Framework for Resolution of Stressed Assets) Directions 2019 Along with the above, the readers also get a specially curated & comprehensive (100+ pages) guide/short commentary on the

Insolvency & Bankruptcy Code. The Present Publication is the 18th Edition and has been amended upto 20th December 2023. This book is edited by Taxmann's Editorial Board, with the following noteworthy features: • [Taxmann's series of Bestseller Books] on IBC • [Follows the six-sigma approach] to achieve the benchmark of 'zero error.' • [Previous Amendments at a glance] made by the following: o Insolvency and Bankruptcy Code (Amendment) Act, 2021 o Insolvency and Bankruptcy Code (Second Amendment) Act, 2020 & Insolvency and Bankruptcy Code (Amendment) Act, 2020 o Insolvency and Bankruptcy Code (Amendment) Act, 2019 • [Tables] showing enforcement of Provisions of the IBC The contents of the book are as follows: • Insolvency and Bankruptcy Code, 2016 o Text of Insolvency and Bankruptcy Code, 2016, as amended by the Insolvency and Bankruptcy Code (Amendment) Act, 2021 o Appendix: Provisions of other Acts referred to in the Insolvency and Bankruptcy Code o Insolvency and Bankruptcy Code (Amendment) Act, 2021 o Insolvency and Bankruptcy Code (Second Amendment) Act, 2020 o Insolvency and Bankruptcy Code (Amendment) Act, 2020 o Insolvency and Bankruptcy Code (Amendment) Act, 2019 o Subject Index • Rules and Regulations o Insolvency and Bankruptcy Board of India (Model Bye-Laws and Governing Board of Insolvency Professional Agencies) Regulations, 2016 o Insolvency and Bankruptcy Board of India (Insolvency Professional Agencies) Regulations, 2016 o Insolvency and Bankruptcy Board of India (Insolvency Professionals) Regulations, 2016 o Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 o Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 o Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 o Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017 o Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017 o Insolvency and Bankruptcy Board of India (Advisory Committee) Regulations, 2017 o Insolvency and Bankruptcy Board of India (Procedure for Governing Board Meetings) Regulations, 2017 o Insolvency and Bankruptcy Board of India (Engagement of Research Associates and Consultants) Regulations, 2017 o Insolvency and Bankruptcy Board of India (Salary, Allowances and Other Terms and Conditions of Service of Chairperson and Members) Rules, 2016 o Insolvency and Bankruptcy Board of India (Fast Track Insolvency Resolution Process for Corporate Persons) Regulations, 2017 o Insolvency and Bankruptcy Board of India (Inspection and Investigation) Regulations, 2017 o Insolvency and Bankruptcy Board of India (Employees' Service) Regulations, 2017 o Insolvency and Bankruptcy Board of India (Grievance and Complaint Handling Procedure) Regulations, 2017 o Insolvency and Bankruptcy Board of India (Annual Report) Rules, 2018 o Insolvency and Bankruptcy Board of India (Form of Annual Statement of Accounts) Rules, 2018 o Insolvency and Bankruptcy Board of India (Mechanism for Issuing Regulations) Regulations, 2018 o Companies (Registered Valuers and Valuation) Rules, 2017 o Insolvency and Bankruptcy Board of India (Medical Facility to Chairperson and Whole-time Members) Scheme Rules, 2019 o Insolvency and Bankruptcy (Application to Adjudicating Authority for Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Rules, 2019 o Insolvency and Bankruptcy (Insolvency and Liquidation Proceedings of Financial Service Providers and Application to Adjudicating Authority) Rules, 2019 o Insolvency and Bankruptcy (Application to Adjudicating Authority for Bankruptcy Process for Personal Guarantors to Corporate Debtors) Rules, 2019 o Insolvency and Bankruptcy Board of India (Bankruptcy Process for Personal Guarantors to Corporate Debtors) Regulations, 2019 o Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Regulations, 2019 o Insolvency and Bankruptcy (Pre-packaged Insolvency Resolution Process) Rules, 2021 o Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021 • Guidelines issued under the Insolvency and Bankruptcy Code, 2016 o Guidelines for Technical Standards for the Performance of Core Services and Other Services under the Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017 o Guidelines for empanelment of advocates o Insolvency and Bankruptcy Board of India (Online Delivery of Educational Course and Continuing Professional Education by Insolvency Professional Agencies and Registered Valuers Organisations) Guidelines, 2020 o Insolvency and Bankruptcy Board of India (Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports) Guidelines, 2020 o Insolvency and Bankruptcy Board of India (Continuing Professional Education for Insolvency Professionals) Guidelines, 2019 o Guidelines for Appointment of Insolvency Professionals as Administrators under the Securities and Exchange Board of India (Appointment of Administrator and Procedure for Refunding to the Investors) Regulations, 2018 o Insolvency Professionals to Act as Interim Resolution Professionals, Liquidators, Resolution Professionals and Bankruptcy Trustees (Recommendation) (Second) Guidelines, 2023 • Notifications issued under the Insolvency and Bankruptcy Code, 2016 • Circulars issued under the Insolvency and Bankruptcy Code, 2016 • RBI (Prudential Framework for Resolution of Stressed Assets) Directions, 2019



Taxmann's Foreign Contribution Regulation Law Manual – Authentic Compendium on the Foreign Contribution Regulation Laws, including FCRA, FCRR, Notifications, Guidelines, Case Laws Digest, etc.

This unique book presents all aspects of the foreign exchange laws in India, including: • Foreign Exchange Management Act, 1999 (FEMA) • Rules & Regulations under FEMA • Notifications issued under FEMA • Master Directions updated till date • Memorandum of Instructions • Law Relating to Foreign Contributions • Law Relating to Prevention of Money Laundering • Foreign Direct Investments • Allied Acts/Rules & Guidelines • FEMA & FDI Ready Reckoner on 55+ Topics • FEMA Case Law Digest covering Section-wise digest of judgements of Supreme Court/High Courts & ATFE • RBI's Circulars & Clarifications The Present Publication is the 43rd Edition & amended up to 1st February 2024. This book is edited/authored by Taxmann's Editorial Board. It is a compendium of amended, updated & annotated text of the following laws: • Foreign Exchange Management Act (FEMA), along with the following: o 35+ Rules, Regulations & Directions framed under FEMA, arranged alphabetically & chronologically, that are issued by the Central Government & RBI o Notifications issued under FEMA § Basic Notifications 25+ from the Central Government 55+ from the RBI § 50+ Amending Notifications § Notifications 55+ from the Central Government 440+ from the RBI o 60+ Notifications issued under the Prevention of Money-Laundering Act o 20+ Master Directions updated till date o Memorandum of Instructions including PEM, ACM, GIM & LIM • Law Relating to Foreign Contributions along with the following: o 4+ Acts o Relevant Rules & Regulations o Notifications o Directions o Guidelines o Case Laws Digest o FAQs o SOPs & Charters, etc. • Law Relating to Prevention of Money Laundering along with the following: o Prevention of Money Laundering Act, 2002 o Relevant Notifications o 14+ Rules & Regulations o Relevant Directions • EURO Issue, Issue of Foreign Currency Convertible Bonds, Ordinary Shares through Depository Receipt Mechanism, Issue of Foreign Currency Exchange Bonds • 3+ Allied Acts/5+ Rules, Orders & Guidelines • Foreign Direct Investment (FDI) Policy along with the following: o Consolidated FDI Policy o 20+ Circulars & Press Notes (2017-23) • Tribunal, Appellate Tribunal and Other Authorities o Tribunal Reforms Act, 2021 o Relevant Sections of the Finance Act, 2017 o Tribunal (Conditions of Service) Rules, 2021 Along with the above, this book also features the following: • FEMA and FDI Ready Reckoner (Subject-wise Practical Guide to the Law on 55+ topics in 550+ Pages) • Case Law Digest from Supreme Court, High Courts & ATFE on: o FEMA o Foreign Exchange Regulation Act, 1973 • RBI's Circulars & Clarifications from 2000-23

Taxmann's Insolvency and Bankruptcy Law Manual – Covering amended, updated & annotated text of the IBC along with 25+ Relevant Rules/Regulations, 85+ Guidelines/Notifications/Circular, etc. [2024]

This book combines the following, making it a one-stop resource for statutes & case laws on direct taxes: • Acts • Rules • Landmark Rulings • Direct Taxes Law Lexicon • Circulars, Clarifications & Notifications • Schemes, Models & Drafts This book comes in a set of three volumes and incorporates all changes made by the following: • Volume One | Acts – Amended by the Finance Act, 2023 • Volume Two | Rules – Updated till the Income-tax (Third Amendment) Rules, 2023 • Volume Three | Landmark Rulings, Circulars, Clarifications, Notifications, etc. – Amended/Updated up to February 2023 The Present Publication is the 53rd Edition, edited by Taxmann's Editorial Board, with the following volume-wise noteworthy features: • Volume One | Acts o [Annotations] under each section shows: § Relevant Rules & Forms § Relevant Circulars & Notifications § Date of enforcement of provisions § Allied Laws referred to in the section o [Legislative History of Amendments] since 1961 o Comprehensive Table of Contents o [Quick Navigation] Relevant section numbers are printed in folios for quick navigation • Volume Two | Rules o [Action Points for Forms] All Forms carry Action Points that explain the Relevant Provisions and Process of Filing o [Return Forms] for A.Y. 2023-24 o [Quick Identification for Redundant & e-Forms] • Volume Three | Landmark Rulings, Circulars, Clarifications, Notifications, etc. o [15+ Schemes] relevant under the Income-tax Act o [Words & Phrases] as defined by various Courts o [Circulars, Clarifications & Notifications | 1961 – February 2023] Gist of all Circulars and Notifications which are in force o [Case Laws | 1922 – February 2023] Digest of all Landmark Rulings by the Supreme Court, High Courts o [25+ Models & Drafts] helpful in your day-to-day practice • [Bestseller Series] Taxmann's series of Bestseller Books for more than Five Decades • [Zero Error] Follows the Six Sigma Approach to achieve the benchmark of 'Zero Error' The volume-wise coverage of this book is as follows: • [Acts] The following Acts are covered in this book: o Income Tax Act, 1961, as amended by the Finance Act 2023. It also includes the list/text of provisions of allied Acts, Circulars, and Regulations referred to in the Income-tax Act, along with validation provisions & subject-index o Finance Act 2023 o Prohibition of Benami Property Transactions Act, 1988, as amended by the Finance Act 2023 o Securities Transaction Tax

as amended by the Finance Act 2023 o Commodities Transaction Tax o Equalisation Levy, along with Notification u/s 164 of the Finance Act, 2016 o Black Money Act § Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 § Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Rules, 2015 • [Rules] The following Rules are covered in this book: o Income-tax Rules, 1962 amended up to date with the list/text of provisions of Allied Laws referred to in Income-tax Rules along with Subject Index o Income Computation and Disclosure Standards o Income-tax (Appellate Tribunal) Rules, 1963 § Standing Order under Income-tax (Appellate Tribunal) Rules 1963 § Other Notifications & Instructions § Income-tax Appellate Tribunal Members (Recruitment and Conditions of Service) Rules 1963 § Subject Index o Commodities Transaction Tax Rules, 2013 o Securities Transaction Tax Rules, 2004 o Authority for Advance Rulings (Procedure) Rules, 1996 o Prohibition of Benami Property Transaction Rules, 2016 o Equalisation Levy Rules, 2016 o Capital Gains Accounts Scheme, 1988 o Electoral Trusts Scheme, 2013 o Income-tax (Dispute Resolution Panel) Rules, 2009 o Reduction of interest under Section 234A/234B/234C § CBDT's Instructions for waiver or reduction of interest o Delay in Filing Refund Claim § Condonation of delay in filing refund claim and claim of carry forward of losses under section 119(2)(b) of the Income-tax Act o Reverse Mortgage Scheme, 2008 o Centralised Verification Scheme, 2019 o Faceless Assessment Scheme, 2019 with Directions o Faceless Appeal Scheme, 2021 o Faceless Penalty Scheme, 2021 with Directions o Site Restoration Fund Scheme, 1999 o National Pension Scheme Tier II – Tax Saver Scheme, 2020 o Centralised Processing of Returns Scheme, 2011 § Application of provisions of the Act relating to the processing of Returns o e-Settlement Scheme, 2021 o e-Verification Scheme, 2021, with FAQs o e-Advance Rulings Scheme, 2022 o Relaxation of Validation (Section 119 of the Finance Act 2012) Rules, 2021 o Faceless Jurisdiction of Income-tax Authorities Scheme, 2022 o e-Assessment of Income Escaping Assessment Scheme, 2022 o Faceless Inquiry or Valuation Scheme, 2022 o e-Dispute Resolution Scheme, 2022 o Centralised Processing of Equalisation Levy Statement Scheme, 2023 • [Return Forms for Assessment Year 2023-24 & Other Rules/Schemes] o [Return Forms] § ITR-1 | SAHAJ – Individual Income Tax Return § ITR-2 | Return of Income – For Individuals and HUFs not having income from profits and gains of business or profession § ITR-2A | [Omitted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017] § ITR-3 | Return of Income – For Individuals and HUFs having income from profits and gains of business or profession § ITR-4 | SUGAM – For Individuals, HUFs and Firms (other than LLP) being a resident having total income up to Rs. 50 lakh and having income from business and profession, which is computed under section 44AD, 44ADA or 44AE [Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP or has agricultural income more than Rs. 5000] § ITR-4 | [Omitted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017] § ITR-5 | Return of Income – For persons other than — (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7 § ITR-6 | Return of Income – For Companies other than companies claiming exemption under section 11 § ITR-7 | Return of Income – For persons including companies required to furnish returns under sections 139(4A) or 139(4B) or 139(4C), or 139(4D) only § ITR-8 | [Omitted by the IT (Twenty-First Amdt.) Rules, 2021, w.e.f. 29-7-2021] § ITR-V | Verification Form | Acknowledgment o [Other Rules & Schemes] § Income-tax (Certificate Proceedings) Rules, 1962 § Income-tax Settlement Commission (Procedure) Rules, 1997 § Tax Return Preparer Scheme, 2006 § Bank Term Deposit Scheme, 2006 § Sukanya Samriddhi Account Scheme, 2019 § Senior Citizens' Savings Scheme, 2019 § Kisan Vikas Patra Scheme, 2019 § Public Provident Fund Scheme, 2019 § National Savings Certificates (VIII Issue) Scheme, 2019 • [Landmark Rulings, Direct Taxes Law Lexicon, Circulars, Clarifications & Notifications, and Schemes, Models & Drafts] are included: o [15+ Schemes] relevant under the Income-tax Act, 1961, are included: § Income Tax Informants Rewards Scheme, 2018 § Hospitalisation and Domiciliary Hospitalisation Benefit Policy § Settlement Commission (Income-tax and Wealth-tax) (Recruitment and Conditions of Service of Chairman, Vice-Chairmen and Members) Rules, 2015 § Income-tax Welfare Fund Rules, 2007 § Guidelines for Providing Training by Shipping Companies for Tonnage Tax Scheme under Chapter XII-G of Income-tax Act § Equity Linked Savings Scheme, 2005 § Income Tax Ombudsman Guidelines, 2010 § Authority for Advance Rulings (Procedure for Appointment as Chairman and Vice-Chairman) Rules, 2016 § Electoral Bond Scheme, 2018 § Prohibition of Benami Property Transactions (Conditions of Services of Members of Adjudicating Authority) Rules, 2019 § Tribunals Reforms Act, 2021 § Conditions of Service of Chairperson and Members of Tribunals, Appellate Tribunals and other Authorities § Tribunal (Conditions of Service) Rules, 2021 § Direct Tax Vivad se Vishwas Act, 2020 § Direct Tax Vivad se Vishwas Rules, 2020 o [Words & Phrases] as defined by various Courts § Section key to Words and Phrases judicially defined under Income-tax Act § Alphabetical key to Words and Phrases judicially defined under Income-tax Act o [Circulars, Clarifications & Notifications | 1961 – February 2023] Gist of all Circulars and Notifications which are in



force o [Case Laws | 1922 – February 2023] Digest of all Landmark Rulings by the Supreme Court, High Courts o [25+ Models & Drafts] § Partnership deed § Specimen of dissolution deed of partnership firm § Specimen deed of dissolution of HUF § Gift deed § Will § Lease Deed § Indemnity Bond-I § Indemnity Bond-II § Specimen affidavit § Specimen letter of communication with the previous auditor § Power of attorney § Intimation to AO regarding discontinuance of business § Letter to AO regarding giving of appeal effect § Application to AO requesting a stay of demand § Letter to AO regarding setting off of tax payable against the refund due § Reply to notice under section 221(1) § Specimen affidavit under rule 10 of the Income-tax (Appellate Tribunal) Rules § Specimen application to Appellate Tribunal for admission of delayed appeal § Specimen application for rectification of mistake § Specimen application for revision under section 264 § Specimen application for the exercise of option under clause (2) of the Explanation to section 11(1) § Draft Letter of Appointment § Specimen letter for seeking adjournment for video conferencing in faceless assessment § Specimen letter to submit information in the course of faceless assessment proceeding § Specimen application for condonation of delay in filing of Appeal before CIT (Appeals) § Specimen Application for Admission of Additional evidence in an Appeal § Specimen deed to create a Family Trust (Discretionary Trust)

Taxmann's Companies Act with SEBI Rules/regulations & Guidelines & Taxmann's E-Books E-Company Law Manual: SEBI (disclosure & investor protection) guidelines, SEBI rules, regulations & schemes, SEBI guidelines & circulars of day-to-day use, filing of e-company forms

This book provides an in-depth Rule-wise commentary on the Income-tax Rules 1962. The Present Publication is the 30th Edition and incorporates all amendments till the Income-tax (Third Amendment) Rules, 2023. This book is authored by Taxmann's Editorial Board with the following noteworthy features:

- [Detailed Analysis] on every Rule of Income-tax Rules 1962
- [Statutory Background of the Section] that helps you understand the enabling provisions, compliances required and the legislatures' intent behind the law
- [Case Laws] are included within the text to aid the interpretation of the law further
- [Simplified Language] to explain each provision of the Income-tax Rules
- [Illustrations] to quickly understand the complexities of the Rule
- [Gist of All Circulars and Notifications] issued by the Department in each Rule, which are in force
- [Income-tax Compliances] to be done in each Rule

The detailed coverage of the book is as follows:

- Rule 2A – House Rent Allowance (HRA)
- Rule 2B - Leave Travel Concession/Assistance (LTC/LTA)
- Rule 2BA – Voluntary Retirement Compensation
- Rule 2BB – Special Allowances
- Rule 2BBA – Family pension to heirs of members of Armed Forces (including Para-Military Forces) Member
- Rule 2BBB – Percentage of the Government grant for considering University, Hospital, etc., as substantially financed under section 10(23C)(iiiab)/(iiiac)
- Rule 2C – Application for grant of approval of a fund/trust/institution/university/other educational institution/hospital/other medical institution under the first proviso to section 10(23C)
- Rule 2DB & 2DC – Pension Fund
- Rule 2DCA – Computation of minimum investment/lending and exempt income for the purposes of section 10(23FE)
- Rule 2DD – Computation of exempt income of the specified fund for the purpose of section 10(23FF)
- Rule 2F – Guidelines for setting up Infrastructure Debt Fund
- Rule 3 – Valuation of Perquisites
- Rule 3A - Exemption to medical benefits from perquisite value in respect of medical treatment of prescribed diseases/ailments in hospitals approved by PCCIT/CCIT
- Rule 3B – Computation of Annual Accretion
- Rule 4 – Unrealised Rent
- Rule 5 – Depreciation
- Rule 5AC – Furnishing of Audit Report under section 33AB(2)
- Rule 5AD – Furnishing of Audit Report under section 33ABA(2)
- Rule 5C, 5D & 5E – Guidelines, conditions, etc., for approval to be granted to a Research Association/University/College/Other Institution
- Rule 5CA – Intimation for continuance of approval under section 35(1)(ii)/(iia)/(iii)
- Rule 5F – Guidelines, conditions, etc., for approval to be granted to a company registered in India
- Rule 5G – Taxation on Income from Patent
- Rule 6 – Prescribed authorities for certain provisions of section 35 & conditions for approval under section 35(2AA) & (2AB)
- Rule 6A – Expenditure for obtaining the right to use spectrum for telecommunication services
- Rule 6AAD & 6AAE – Guidelines for approval of agricultural extension project & conditions for notification under section 35CCC
- Rule 6AAF, 6AAG & 6AAH – Guidelines for approval of skill development project & conditions for notification under section 35CCD
- Rule 6AB – Form of Audit Report for claiming deductions under sections 35D & 35E
- Rule 6ABA – Computation of aggregate average advances for purposes of section 36(1)(viiia)
- Rule 6ABAA – Infrastructure facility for the purposes of section 36(1)(viii)
- Rule 6ABBA – Other permissible electronic modes for payment/receipt
- Rule 6DD – Disallowance of cash payments
- Rule 6DDA & 6DDB – Recognised stock exchange in respect of trading in derivatives
- Rule 6E – Amount carried over to a reserve for unexpired risks in case of the insurance business (other than life insurance)
- Rule 6EA & 6EB – Taxation of interest income of certain institutions, banks, company, etc., in relation to specified categories of bad or doubtful debts

Rule 6F – Books of account and other documents to be kept and maintained under section 44AA(3) by persons carrying on certain professions • Rule 6G – Report of audit of accounts to be furnished under section 44AB • Rule 6GA – Form of report of audit of accounts to be furnished under section 44DA(2) • Rule 6H – Form of report of an accountant under section 50B(3) • Rule 7 – Income which is partially agricultural and partially from business • Rule 7A – Income from the manufacture of rubber • Rule 7B – Income from the manufacture of coffee • Rule 8 – Income from the manufacture of tea • Rule 8AA – Method of determination of the period of holding of capital asset in certain cases • Rule 8AB – Attribution of income taxable under section 45(4) to the capital assets remaining with the specified entity, under section 48 • Rule 8AC – Computation of short-term capital gains and written down value under section 50 where depreciation on goodwill has been obtained • Rule 8AD – Computation of capital gains for purposes of section 45(1B) • Rule 8B – Guidelines for notification of zero coupon bonds • Rule 8C – Computation of pro rata amount of discount on a zero coupon bond for purposes of section 36(1)(iiiia) • Rule 8D – Method for determining amount of expenditure in relation to income not includible in total income • Rule 9A – Deduction in respect of expenditure on the production of feature films • Rule 9B – Deduction in respect of expenditure on acquisition of distribution rights of feature films • Rule 9C – Conditions for carrying forward or set-off of accumulated loss and unabsorbed depreciation allowance in case of amalgamation • Rule 9D – Calculation of taxable interest relating to contribution in a provident fund/recognised provident fund, exceeding the specified limit • Rule 10 – Determination of income in the case of non-residents • Rule 10A to 10CA – Computation of arm's length price • Rule 10CB – Computation of interest income pursuant to secondary adjustments • Rule 10D & 10DA – Information and documents to be kept & maintained under section 92D • Rule 10DB – Furnishing of report in respect of an international group • Rule 10E – Report from an accountant to be furnished under section 92E • Rule 10F to 10T – Advance Pricing Agreement Scheme • Rule 10RB – Relief in tax payable under section 115JB(1) due to operation of section 115JB(2D) • Rule 10TA to 10THD – Safe Harbour Rules for International Transactions & Specified Domestic Transactions • Rule 10U – GAAR not to apply in certain cases • Rule 10UA – Determination of consequences of impermissible avoidance arrangement • Rule 10UB to 10UF – Reference to PCIT/CIT for invocation of GAAR • Rule 10V to 10VB – Certain activities not to constitute business connection in India • Rule 11A – Medical authority for certifying autism, cerebral palsy and multiple disabilities and certificate to be obtained from the medical authority for the purposes of deduction under sections 80DD & 80U • Rule 11AA – Requirement for approval of institution or fund under section 80G(5)(vi) • Rule 11B – Deduction in respect of rents paid • Rule 11DD – Deduction in respect of the medical treatment of specified diseases & ailments • Rule 11EA – Guidelines for specifying industrially backward districts for the purpose of deduction under section 80-IB(5) • Rule 11-OA & 11-OB – Guidelines for notification of certain specified businesses under section 35AD • Rule 11P to 11T – Tonnage Tax Scheme for Shipping Companies • Rule 11U & 11UA – Determination of fair market value of property other than immovable property • Rule 11UAA & 11UAD – Special provision for full value of consideration for transfer of share other than quoted share • Rule 11UAB – Determination of Fair Market Value for Inventory • Rule 11UAC – Cases in which provisions of section 56(2)(x) not to apply • Rule 11UAE – Computation of fair market value of capital assets for the purposes of section 50B • Rule 11UB & 11UC – Determination of value of assets and apportionment of income in certain cases • Rule 11UD – Thresholds for the purposes of significant economic presence • Rule 11UE & 11UF – Indirect transfer prior to 28-5-2012 of assets situated in India • Rule 12 – Return of income • Rule 12A – Preparation of return by authorised representative. • Rule 12AA – Verification of return by whom • Rule 12AB – Conditions for furnishing return of income by persons referred to in section 139(1)(b) • Rule 12AC – Updated return • Rule 12AD – Return of income under section 170A • Rule 12C - Tax on income accruing/arising to/received from venture capital companies and venture capital funds • Rule 12CA – Tax on income of unit holder and business trust • Rule 12CB – Tax on income of investment fund and its unit holders • Rule 12CC – Tax on income from Securitisation Trusts • Rule 12D – Power to call for information by prescribed Income-tax Authority • Rule 12E – Regular assessment • Rule 12F – Inquiry before assessment • Rule 14 – Inquiry before assessment • Rule 14A & 14B – Special audit • Rule 15 – Notice of demand • Rule 15A – Declaration under section 158A • Rule 16 – Application under section 158AB to defer filing of appeal before the ITAT or the jurisdictional High Court • Rule 16B – Exemption in respect of remuneration/fee/any other income received by consultant or his employee • Rule 16C – Exemption in respect of income of a fund for the welfare of employees or their dependants • Rule 16CC – Form of audit report prescribed under 10th proviso to section 10(23C) • Rule 16DD – Special provision in respect of newly established undertakings in free trade zone, etc. • Rule 17 – Exercise of option, etc., under section 11 or 10(21) • Rule 17A – Application for registration of charitable or religious trusts, etc. • Rule 17AA – Books of account and other documents to be kept and maintained • Rule 17B – Audit report in case of charitable or religious trusts • Rule 17C – Forms or

modes of investment or deposits by a charitable or religious trust or institution • Rule 17CA – Special provisions relating to voluntary contributions received by electoral trust • Rule 17CB – Tax on accreted income of certain Trusts and Institutions • Rule 18AAA – Prescribed authority for the purposes of section 80G(2)(a)(iiif) • Rule 18AAAAA – Guidelines for specifying an association/ institution for the purposes of section 80G(2)(c) • Rule 18AB – Furnishing of statement of particulars and certificate under section 80G(5)(viii)/(ix) or under section 35(1A) • Rule 18BBB – Form of audit report for claiming deduction under section 80-IA/80-IB/80-IC • Rule 18BBE – Computation of profits of certain activities forming an integral part of a highway project • Rule 18C – Eligibility of industrial parks for benefit under section 80-IA(4)(iii) • Rule 19AB – Form of report for claiming deduction under section 80JJAA • Rule 19AC – Form of certificate to be furnished under section 80QQB(3) • Rule 19AD – Prescribed authority & form of certificate to be furnished under section 80RRB(2) • Rule 19AE – Form of accountant's report to be furnished under section 80LA(3) • Rule 20 – Guidelines for approval under section 80C(2)(xix) • Rule 20A – Guidelines for approval under section 80C(2)(xx) • Rule 21A – Relief when salary is paid in arrears or in advance, etc. • Rule 21AA – Furnishing of particulars for claiming refund under section 89 • Rule 21AAA – Taxation of income from retirement benefit account maintained in a notified country • Rule 21AB – Information to be provided for claiming relief under an agreement referred to in sections 90 & 90A • Rule 21AC – Furnishing of authorisation and maintenance of documents, etc., for the purposes of section 94A • Rule 21AD – Exercise of option under section 115BA(4) • Rule 21AE – Exercise of option under section 115BAA(5) • Rule 21AF – Exercise of option u/s 115BAB(7) • Rule 21AG – Exercise of option under section 115BAC • Rule 21AH – Exercise of option under section 115BAD(5) • Rule 21AI, 21AIA & 21AJA – Other conditions for specified fund & computation of exempt income of such fund for the purposes of section 10(4D) • 21AJ & 21AJAA – Determination of income of a specified fund under section 115AD(1A)/(1B) • Rule 21AK – Exemption in respect of any income accrued/arisen to/received by a non-resident with regard to specified forwards contracts/derivatives entered into with an offshore banking unit of an IFSC • Rule 21AL – Other conditions required to be fulfilled by the original fund • Rule 26 to 37BC – Deduction of tax at source • Rule 29A – Form of certificate to be furnished under section 80QQB(4)/80RRB(3) • Rule 37C to 37J – Collection of tax at source • Rule 38 & 39 – Payment of advance tax • Rule 40B – Accountant's report u/s 115JB(4) • Rule 40BA – Accountant's report u/s 115JC(3) • Rule 40BB – Determination of amount received by domestic company in respect of issue of shares • Rule 40G – Refund claim under section 239A • Rule 42 to 44 – Tax clearance certificates • Rule 44DA – Exercise of option under section 245M(1) and intimation thereof • Rule 44DAA to 44DAD – Dispute Resolution Committee • Rule 44E to 44FA – Advance Rulings • Rule 44G – Mutual Agreement Procedure • Rule 44GA – Procedure to deal with requests for Bilateral/Multilateral Advance Pricing Agreements • Rule 45 & 46 – Form of Appeal to CIT(A) & Mode of Service • Rule 46A – Production of additional evidence before CIT(A) • Rule 47 – Form of appeal and memorandum of cross-objections to Appellate Tribunal • Rule 49 to 66 – Authorised representatives • Rule 67 to 81 – Recognised provident funds • Rule 82 to 97 – Approved superannuation funds • Rule 98 to 111 – Approved gratuity funds • Rule 111AA & 111AB – Reference to Valuation Officer • Rule 111B – Publication and circulation of Board's order • Rule 112 – Search and seizure • Rule 112C – Release of remaining assets • Rule 112D – Requisition of books of account, etc. • Rule 112E – Form of information under section 133B(1) • Rule 113 – Disclosure of information respecting assessee • Rule 114 & 114AAA – Application for allotment of a Permanent Account Number • Rule 114A – Application for allotment of a Tax Deduction and Collection Account Number • Rule 114AAB – Class or classes of persons to whom provisions of section 139A shall not apply • Rule 114B, 114BB, 114C & 114D – Quoting/Intimation of Permanent Account Number • Rule 114BA – Transactions for which persons are required to apply for allotment of PAN • Rule 114DA – Furnishing of annual statement by a non-resident having a liaison office in India • Rule 114DB – Information or Documents to be furnished u/s 285A • Rule 114E to 114H – Furnishing of Statement of Financial Transaction (SFT) • Rule 114-I – Annual Information Statement (AIS) • Rule 115 – Rate of exchange for conversion into rupees of income expressed in foreign currency • Rule 115A - Rate of exchange for conversion of rupees into foreign currency and reconversion of foreign currency into rupees for the purposes of computation of capital gains under 1st proviso to section 48 • Rule 117B & 117C – Recovery by TRO • Rule 119A – Procedure to be followed in calculating interest • Rule 119AA – Modes of payment for the purpose of section 269SU • Rule 121A – Form of statement to be furnished by producers of cinematograph films or persons engaged in specified activity • Rule 125 – Electronic payment of tax • Rule 126 – Computation of period of stay in India in certain cases • Rule 127 – Service of notice, summons, requisition, order and other communication • Rule 127A – Authentication of notices and other documents • Rule 128 – Foreign Tax Credit • Rule 129 – Form of application under section 270AA • Rule 130 – Omission of certain rules and forms and savings • Rule

**Taxmann's FEMA Manual | Set of 2 Vols. – Compendium of amended, updated & annotated text of Acts, Rules/Regulations, Notifications, Master Directions, Case Laws etc., on FEMA, FCRA, PMLA & FDI**

This book provides a comprehensive analysis of Minimum Alternate Tax (MAT) & Alternate Minimum Tax (AMT). The Present Publication is the 2nd Edition (2022) authored by Taxmann's Editorial Board. The law stated in this book is amended by the Finance Act 2022, with the following noteworthy features:

- [Discussions on Liability/Exemption to/from MAT] is included in this book
- [Discussions on Liability to Pay AMT] is included in this book
- [Computation of Profit & MAT] is discussed in light of the following:
  - o Income-tax Act 1961
  - o Income-tax Rules 1962
  - o Relevant Case Laws
- [Clause-wise Analysis of Audit Report in Form 29B] is discussed in this book
- [Clause-wise Analysis of Audit Report in Form 29C] is discussed in this book

The detailed contents of the book are as follows:

- Introduction
- Who is liable to pay MAT
- Book Profits
- Net profit as per profit and loss account
- Income-tax paid/payable/provision for income-tax
- Amounts carried to reserves
- Provisions for unascertained liabilities
- Provisions for losses of subsidiary companies
- Dividends paid or proposed
- Expenditures related to tax-free incomes
- Expenditures relatable to the share of income in AOP/BOI
- Expenditures relatable to income of foreign company taxable at less than MAT rate
- Notional loss of sponsors of REITs and InvITs on the exchange of shares in SPV for units of REIT/InvIT or due to change in the value of units or loss on the transfer of units
- Expenditures relatable to royalty income in respect of patents taxable under Section 115BBF
- Amount of depreciation
- Amount of deferred tax and provision thereof
- Amount or amounts set aside as provision for diminution in the value of any asset
- Revaluation reserve in respect of assets retired/disposed of
- Gain to the sponsor of REIT/InvIT on the transfer of units
- Withdrawals from reserves or provisions
- Tax-free income under Section 10/11/12
- Share of income from AOP/BOI of which the company is a member
- Income of foreign company taxable at less than MAT rate
- Notional gain on the exchange of shares of SPV for units of REIT/InvIT & actual gain from transfer of such units
- Loss to the sponsor of REIT/InvIT on the transfer of units
- Royalty income of patentee – Company taxable under Section 115BBF @ 10%
- Unabsorbed depreciation and loss bought forward in case of a company whose board of directors has been suspended by NCLT
- Loss bought forward (excluding unabsorbed depreciation) and unabsorbed depreciation in case of a company whose CIRP application has been admitted under the Insolvency and Bankruptcy Code
- Loss bought forward or unabsorbed depreciation
- Profits of a sick industrial company
- Amount of deferred tax credited to profit & loss account
- Adjustments to book profit required in case in Ind AS companies
- Computation of book profit of the 'resulting company' in case of a demerger
- MAT credit
- Applicability of audit under section 115JB
- Audit Report: Para 1 of Form No. 29B
- Audit Report: Para 2 of Form No. 29B
- Audit Report: Para 3 of Form No. 29B
- Audit Report: Annexure to Form No. 29B

**Taxmann's Direct Taxes Manual (3 Vols.) – Covering amended, updated & annotated text of Acts, Rules, Landmark Rulings, Circulars & Notifications, etc., in the most comprehensive & authentic format**

Excerpts from the Preface: Q. How do you make a small fortune in the stock market? A. Start with a large one. A prime example of the Indian stock market's potential is Infosys. If you subscribed to 100 shares of Infosys at its 1993 IPO at a price of INR 95 per share, you would own 1,02,400 shares of the company today. At an average price of INR 700 per share, that investment would now be worth over INR 7 Crores! Introduction: Taxmann's Stock Market Wisdom highlights the great potential of the stock market while guiding investors to invest wisely and how to avoid its pitfalls. It is an attempt to assist investors to understand the following:

- How the market system operates?
- How one should invest money in it?
- How one can generate wealth through it over the long term.

The author has also explained how the markets have evolved, what their present stage is, where they're headed, and, of course, how you can benefit, with the help of multiple case studies.

- Featuring the following case-studies: 5 India's Top 25 Years Return Chart 5 World stock exchange performance 5 The Roller Coaster Journey of the SENSEX from 100 to 41,000 5 Amazing story of Reliance Industries – The first Indian company to enter the 10 Trillion Market Cap Club 5 Avenue Supermarts Ltd. – The company that defies gravity

Reviewed by Motilal Oswal (Managing Director) | Motilal Oswal Financial Services Ltd. "For any new investor who is starting his journey in stock markets, or even an old investor who has not been yet able to decode investment success for himself, this is a fine book to start or restart the journey, as the case may be." "The basics of investing and trading have been explained in a very lucid and simple manner and the

complete spectrum of investing has been covered from history of the stock markets, the working of the stock markets, the basic of fundamental analysis, basics of technical analysis, concepts dividends, bonus, splits, buy backs, etc.” “Most importantly, a large part of this book is about behaviour analysis and how it impacts the investor returns in this fascinating journey of stock market investing.” Contents of the book are as follows: • Why should you invest in the Indian stock markets? • Evolution of the stock market in India • Market and Interest Behaviour • Right number of stocks in your portfolio • Invest in winners, do not chase losers • Buy it, Hold it, Forget it strategy • Low PE vs. High PE, which one should you buy? • Small vs. Large companies • Benefit from Beaten Down Stocks • Impact of current events on the stock price • Pricing power • Life expectancy of companies • Dividend decisions • Bonus shares, share split and right shares • Buyback of shares • Mutual funds and their relevance • Value investing • Investing in growth shares • Lessons in wealth creation from Warren Buffett • Trading vs. Investment • Sensible investments – practical points • Key to multi-bagger returns • Basics of fundamental analysis • Basics of technical analysis

**Taxmann's Master Guide to Income Tax Rules – In-depth Rule-wise commentary on Income-tax Rules 1962 supplemented with statutory background, case laws, illustrations, circulars & notifications, etc.**

Taxmann's flagship Corporate Tax Planning & Business Tax Procedures publication has been the 'go-to guide' for the past 25+ years. The strength of this book lies in the exclusive emphasis on legitimate tax planning, which should go a long way in facilitating a viable tax-saving strategy. This book is apt for the following: • Tax Planning • Management Students • Professional Consultants • Officers in the Tax Department • Taxpayers who want to familiarise themselves with different techniques to lawfully minimise their current and future tax liability The Present Publication is the 27th Edition, amended by the Finance Act 2023 & updated till 1st August 2023. This book is authored by Dr Vinod K. Singhania & Dr Monica Singhania, with the following noteworthy features: • The book is structured in three parts, namely: o Part 1 covers provisions of Indian Income Tax Laws in brief o Part 2 covers Corporate Tax in India, Tax Planning Concepts and Various Tax Planning Devices. Detailed provisions with respect to Non-Residents and Business Restructuring Practices prevalent in India are also given o Part 3 covers Business Tax Procedures & Management, with specific details on concepts like Advance Tax, TDS, Interest, Return Assessment, Penalties, Settlement Commission and Search Provisions • [Multiple Choice Question] have been included at the end of each chapter for better clarity of thought and quick revision • [Teach-Yourself-Technique] enables the reader to grasp issues without any further assistance • [Well-Thought-Out-Original-Problems] are included along with analytical discussions on each para with distinct numbers • This book is amended as per the following: o Law stated in this book is amended by the Finance Act 2023 o The legal position stated in this book is amended up to 1st August 2023 o The law applicable for the assessment years 2023-24 and 2024-25 is given § Tax planning problems/case studies are based upon the law applicable for the assessment year 2024-25 § Other practical problems are solved as per the law applicable for the assessment year 2023-24 The detailed contents of the book are as follows: • Income-tax Law in Brief • Corporate Tax Planning o Tax Planning, Tax Management, Tax Avoidance, Tax Evasion o Corporate Tax in India § Definitions § Residential Status and Tax Incidence § Taxation of Companies o Tax Planning with Reference to Specific Business Decisions § Tax Planning with Reference to New Business – Location of a Business § Tax Planning with Reference to New Business – Nature of Business § Tax Planning with Reference to New Business – Form of Organisation § Tax Planning with Reference to Financial Management Decisions § Tax Planning with Reference to Managerial Decisions § Tax Planning in Respect of Employees' Remuneration § Tax Planning with Reference to the Sale of Scientific Research Assets § Tax Planning with Reference to Receipt of Insurance Compensation § Tax Planning with Reference to Distribution of Assets by Companies in Liquidation o Non-Resident § Tax Planning in Respect of Non-Resident § Double-Taxation Relief § Transfer Pricing § Advance Rulings for Non-Residents o Business Restructuring § Restructuring Business § Amalgamation § Demerger § Conversion of Sole Proprietary Business or Firm into Company § Slump Sale § Transfer of Assets between Holding and Subsidiary Companies § Conversion of Company into Limited Liability Partnership • Business Tax Procedure and Management o Advance Tax, TDS and Interest § Advance Payment of Tax § Deduction/Collection of Tax at Source and e-TDS Returns § Interest Payable by Assessee/Government § Refund of Excess Payments o Return, Assessment, Penalties, Settlement Commission and Search § Return/Assessment of Income § Appeals, Revisions, References § Penalties and Prosecution § Settlement Commission and Dispute Resolution Committee § Search, Seizure and Assessment

## Taxmann's Guide to Minimum Alternate Tax (MAT) & Alternate Minimum Tax (AMT) – Comprehensive analysis in light of Income-tax Act/Rules & relevant Case Laws

This book is a commentary on the proposed provisions of the Finance Bill 2023. It consists of three divisions: • Direct Tax Laws (13+ Chapters | 80+ Sub-Topics) • Indirect Tax Laws (3+ Chapters | 20+ Sub-Topics) • Corporate & Allied Laws (1 Chapter | 3+ Sub-Topics) All complex provisions have been explained with illustrations which helps the readers to comprehend the new provisions in a simplified manner. The Present Publication is the 2023 Edition, authored by Taxmann's Editorial Team. The noteworthy features of the book are as follows: • Income-tax Proposed Amendments at a Glance • [Tax Rates] applicable for the assessment year 2024-25 • [Threadbare Analysis] on all proposed amendments • [Examples/Illustrations] to understand all complex provisions • [Charts & Tables] to get an overview of the provisions The coverage of the book is as follows: • Direct Tax Laws o Tax Rates Reckoner § Tax Rates § Rates of Surcharge § When should one opt for the alternative tax regime? § Concessional Tax Rates to promote new manufacturing Cooperative Societies § Winnings from Online Games o Taxation of Life Insurance Policies § Concept and Type of Life Insurance § Current Tax Provisions § Proposed Amendments § Analysis of amendments proposed in Section 10(10D) § Overview of tax on various Life Insurance Policies o Charitable and Religious Trusts § Introduction § Direct Grant of Regular Registration or Approval § Application for Provisional Registration or Approval § Deduction for Donation to Other Trusts § No Benefit of Rollback of Exemption Provisions § No Benefit of exemption provisions by filing an updated return of income § Time limit for filing form for accumulation of income § Incomplete or false information in the registration application can attract cancellation of registration/approval § Provisions of accreted tax extended to trusts not applying for re-registration or re-approval § Treatment of application out of corpus, loans or borrowings o Income from Business or Profession § Increase in the Threshold for Audit [Section 44AB] § Clarification about Benefits or Perquisites may be in cash or in-kind [Section 28(iv)] § Relaxation in the conditions to claim a deduction for preliminary expenses [Section 35D] § More expenses are added to the list of deductions allowed on a payment basis [Section 43B] § Categorisation of NBFC [Section 43D] o Capital Gains § Maximum Exemption under Section 54 or Section 54F shall not exceed Rs. 10 Crores § Exemption on conversion of gold to electronic gold receipts and vice versa § No double deduction for interest on housing loan § Cost of acquisition and cost of improvement of an intangible asset shall be nil § Special provisions for taxation of capital gains from market-linked debentures § Rationalising meaning of consideration in JDA transactions § Tax Incentives to IFSC [Section 47(viia)] o Other Income § Expanding the scope of deeming provisions to gifts received by not-ordinary residents [Section 9] § Angel Tax on receiving excess share application money or premium from non-resident investors § Sum received from business trust to be taxable as residuary income o Carry Forward and Set Off of Losses § Relief to start-ups in carrying forward and setting off of losses [Section 79] § Facilitating certain strategic disinvestment [Section 72A and Section 72AA] o Deductions and Exemptions § Tax benefits to persons enrolled under Agnipath Scheme § Extension in the outer date for the incorporation of Start-up company [Section 80-IAC] § Regulation of Alternative Investment Funds § Eliminate double taxation of non-residents' income from offshore derivatives instruments § Exemption for news agencies under Section 10(22B) withdrawn § Return filing and timely inward remittance of proceeds for Section 10AA exemption § Removal of certain funds from Section 80G deduction § Removal of redundant provisions § Exemptions to income of development authorities o TDS/TCS § Relief from special provisions from a higher rate of TDS/TCS for non-filers of Income-tax returns [Section 206AB and Section 206CCA] § Increase in the rate of TCS on certain remittances § TDS rate on payment of EPF withdrawal reduced where PAN of EPF holder isn't available § Deduction of tax at source from winnings from online games § Removal of exemption from TDS on payment of interest on listed debentures to a resident § Applicability of threshold limit in case of TDS on winning from lottery, crosswords or horse races § Raising the limit for cooperative societies to take out cash without TDS § Clarificatory amendment in Section 194R § Benefit of treaty rate the time of TDS under Section 196A § Lower/Nil TDS certificate can be obtained for income received from the business trust o Assessments § Rationalisation of the limitation period of completion of an assessment § Inquiry for valuation of inventory § Set off and withholding of refunds in certain cases § Assistance to an authorised officer during search and seizure § Rationalisation of reassessment provisions § Modification in assessment – Relief for sugar cooperatives § TDS credit for income disclosed in past years' ITR o Penalties and Prosecutions § Account holders to pay the penalty for misreporting in SFTs § Penalty and prosecution if the deductor fails to 'ensure payment of TDS' § Insertion of sunset clause under Section 276A § No appeal against the order denying immunity from the penalty for under-reporting of income o Appeals § Appeal can be filed to the ITAT against the penalty order passed by the CIT(A) § A new appellate authority of the Joint Commission (Appeals) is introduced



§ Extension of time limit for disposing of pending rectification applications by the interim board of settlement [Section 245D] o Transfer Pricing § Business transactions with cooperative societies within the ambit of specified domestic transaction § Ten days time period to furnish transfer pricing report o Miscellaneous § Exclusion of NBFC from Thin Capitalisation § Uniform methodology for valuation of residential accommodation to employees § Adjusting advance tax in computing interest for updated return under Section 234B § Amendments in penalty provisions related to cash loans/transactions against primary cooperatives • Indirect Tax Laws o Goods and Services Tax Act § Proposal to allow composition dealers and unregistered dealers to affect the supply of goods through ECOs § Proposal to reverse ITC or pay tax on non-payment to vendors within 180 days § Value of exempt supply under Section 17(3) is proposed to include the supply of goods from bonded warehouse § Proposal to block ITC on CSR expenditure under Section 17(5) § Provisions of non-requirement of registration is proposed to be given overriding effect § Filing of GST Returns/statements proposed to be restricted to a maximum period of 3 years § Proposal to align provisional refund provisions with the present scheme of self-assessed ITC § Proposal to provide the manner of computation of period of delay for calculation of interest on delayed refunds § Imposition of penalty on ECO for furnishing incorrect information § Proposal to decriminalise certain offences under the GST law § Proposal to increase the threshold limit for prosecution to Rs. 2 Crores § Amendments proposed in the provisions relating to the compounding of offences § Proposal to insert a new Section for allowing consent-based sharing of information furnished by taxable person § Proposal to give retrospective effect for inclusion of in-bond sales and High Sea sales under Schedule III § Proposal to amend the definition of OIDAR services and non-resident taxable persons § Specific place of supply provisions for services of transportation of goods outside India is proposed to be omitted o Central Sales Tax Act § CESTAT is Proposed to Function as Authority to Settle Inter-State Disputes under CST Act o Customs Law § Proposal to exclude specified conditional exemption notifications from a validity period of 2 years § Proposed time limit of 9 months from the date of filing applications for passing final order by Settlement Commission § Retrospective amendments in the provisions relating to Anti-Dumping Duty, Countervailing Duty and Safeguard Measures o Customs Tariff and Central Excise Duty § Customs Duty Rate Changes § Changes in Central Excise Duty • Miscellaneous o Corporate & Allied Laws § Amendment to the Indian Stamp Act, 1899 § Amendment to the Prohibition of Benami Property Transaction Act, 1988 § Amendment to the Securities Contracts (Regulation) Act, 1956 § Amendment to the Government Savings Promotion Act, 1873

### Taxmann's Insurance Laws Manual

This is a unique book that covers the following: • [Section-wise Commentary] on the Finance Act 2023 • [Ready-referencer for All-important Procedural Aspects] of the Income-tax Act • [Gist of All Circulars and Notifications] Section-wise, which are still in force • [Digest of Landmark Rulings] are given Section-wise The Present Publication is the 33rd Edition and has been amended by the Finance Act 2023. This book is authored by Taxmann's Editorial team, with the following coverage: • [Division One] o Section-wise commentary on the Finance Act, 2023 <sup>a</sup> Tax on Winning from Online Games <sup>a</sup> Taxation of Life Insurance Policies <sup>a</sup> Taxation of Charitable and Religious Trusts <sup>a</sup> Agniveer Scheme <sup>a</sup> Business Income <sup>a</sup> Capital Gains <sup>a</sup> Other Income <sup>a</sup> Deductions and Exemptions <sup>a</sup> New Tax Schemes <sup>a</sup> TDS/TCS <sup>a</sup> Assessment and Refunds <sup>a</sup> Penalties and Prosecution <sup>a</sup> Appeals and Dispute Resolution <sup>a</sup> Transfer Pricing • [Division Two] o Income Tax Practice Manual <sup>a</sup> Deduction of tax at source <sup>a</sup> Collection of tax at source <sup>a</sup> Return of Income <sup>a</sup> Assessment/Reassessment <sup>a</sup> Rectification of mistakes <sup>a</sup> Payment of tax/interest & refund of taxes <sup>a</sup> PAN & Aadhaar <sup>a</sup> Statements of Finance Transactions (SFT) <sup>a</sup> Advance Tax <sup>a</sup> Interest and Fees <sup>a</sup> Refunds <sup>a</sup> Faceless Proceedings • [Division Three] o The Gist of all Circulars, Clarifications & Notifications <sup>a</sup> From 1961 – February 2023, with Section & Alphabetical key for easy navigation • [Division Four] o Digest of all Landmark Rulings <sup>a</sup> From 1922 – February 2023, with Section & Alphabetical keys for easy navigation

### Taxmann's Stock Market Wisdom – Lessons from a Lifetime in Capital Markets | 2020 Edition

\* CONSUMER PROTECTION ACT \* CONSUMER PROTECTION RULES AND REGULATIONS \* STATE RULES \* COMPREHENSIVE AND PRACTICAL ANALYSIS OF CONSUMER PROTECTION ACT WITH THE HELP OF CASE LAWS

### Taxmann's Corporate Laws

This book provides comprehensive coverage of Insurance Laws in India. It covers updated & amended text of the following Laws: • Insurance Regulatory and Development Authority Act, 1999 (IRDA), as amended up to date • 70+ Rules/Regulations framed under the IRDA Act • Insurance Act, 1938, as amended up to date, along with: o Applicability of Provisions of the Insurance Act to SEZs/IFSCs o Insurance (Appeal to Securities Appellate Tribunal (Rules), 2016 • Master Directions – Insurance, including FED Master Direction No. 9/2015-16, Dated 1-1-2016 (Updated as on December 7, 2021) It also includes a 'Guide to Insurance Laws' to give an overview of Insurance Laws in India. The Present Publication is the 25th Edition & amended up to 31st December 2023. This book is edited by Taxmann's Editorial Board, with the following detailed coverage: • Insurance Regulatory and Development Authority Act, 1999 o Arrangement of Sections o Text of the Insurance Regulatory and Development Authority Act, 1999, as amended up to date o Subject Index • Rules & Regulations Framed under Insurance Regulatory and Development Authority Act, 1999 o Insurance Regulatory and Development Authority of India (Actuarial Report and Abstract for Life Insurance Business) Regulations, 2016 o Insurance Regulatory and Development Authority of India (Insurance Advertisements and Disclosure) Regulations, 2021 o Insurance Regulatory and Development Authority (Licensing of Insurance Agents) Regulations, 2000 o Insurance Regulatory and Development Authority of India (General Insurance – Re-insurance) Regulations, 2016 o Insurance Regulatory and Development Authority of India (Assets, Liabilities and Solvency Margin of General Insurance Business) Regulations, 2016 o Insurance Regulatory and Development Authority of India (Assets, Liabilities and Solvency Margin of Life Insurance Business) Regulations, 2016 o Insurance Regulatory and Development Authority (Meetings) Regulations, 2000 o Insurance Regulatory and Development Authority (Insurance Advisory Committee) Regulations, 2000 o Insurance Regulatory and Development Authority of India (Investment) Regulations, 2016 o Insurance Regulatory and Development Authority (Preparation of Financial Statements and Auditor's Report of Insurance Companies) Regulations, 2002 o Insurance Regulatory and Development Authority (Salary and Allowances Payable to, and Other Terms and Conditions of Service of Chairperson and Other Members) Rules, 2000 o Insurance Regulatory and Development Authority (Conditions of Service of Officers and Other Employees) Regulations, 2000 o Insurance Regulatory and Development Authority of India (Third Party Administrators – Health Services) Regulations, 2016 o Insurance Regulatory and Development Authority (Annual Report – Furnishing of Return, Statements and Other Particulars) Rules, 2000 o Insurance Regulatory and Development Authority (Form of Annual Statement of Accounts and Records) Rules, 2001 o Insurance Regulatory and Development Authority of India (Re-insurance) Regulations, 2018 o Insurance Regulatory and Development Authority of India (Re-insurance Advisory Committee) Regulations, 2019 o Insurance Regulatory and Development Authority of India (Protection of Policyholders' Interests) Regulations, 2017 o Insurance Regulatory and Development Authority (Distribution of Surplus) Regulations, 2002 o Insurance Regulatory and Development Authority (Manner of Receipt of Premium) Regulations, 2002 o Insurance Regulatory and Development Authority (Licensing of Corporate Agents) Regulations, 2002 o Tariff Advisory Committee (Election of Members, Meetings, Functions and Miscellaneous) Regulations, 2004 o Insurance Regulatory and Development Authority of India (Micro Insurance) Regulations, 2015 o Insurance Regulatory and Development Authority (Sharing of Database for Distribution of Insurance Products) Regulations, 2010 o Insurance Regulatory and Development Authority (Treatment of Discontinued Linked Insurance Policies) Regulations, 2010 o Insurance Regulatory and Development Authority (Scheme of Amalgamation and Transfer of General Insurance Business) Regulations, 2011 o Insurance Regulatory and Development Authority of India (Issuance of Capital by Indian Insurance Companies Transacting Life Insurance Business) Regulations, 2015 o Insurance Regulatory and Development Authority (Scheme of Amalgamation and Transfer of Life Insurance Business) Regulations, 2013 o Insurance Regulatory and Development Authority (Life Insurance-Re-insurance) Regulations, 2013 o Insurance Regulatory and Development Authority of India (Health Insurance) Regulations, 2016 o Insurance Regulatory and Development Authority of India (Unit Linked Insurance Products) Regulations, 2019 o Insurance Regulatory and Development Authority of India (Non-Linked Insurance Products) Regulations, 2019 o Insurance Regulatory and Development Authority of India (Issuance of Capital by Indian Insurance Companies Transacting other than Life Insurance Business) Regulations, 2015 o Insurance Regulatory and Development Authority (Sharing of Confidential Information Concerning Domestic or Foreign Entity) Regulations, 2012 o Insurance Regulatory and Development Authority (Licensing of Banks as Insurance Brokers) Regulations, 2013 o Insurance Regulatory and Development Authority of India (Insurance Web Aggregators) Regulations, 2017 o Insurance Regulatory and Development Authority of India (Insurance Brokers) Regulations, 2018 o Insurance Regulatory and Development Authority of India (Registration of Insurance Marketing Firm) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Fee for Registering

Cancellation or Change of Nomination) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Fee for Granting Written Acknowledgement of the Receipt of Notice of Assignment or Transfer) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Obligation of Insurer in Respect of Motor Third Party Insurance Business) Regulations, 2015 o Indian Insurance Companies (Foreign Investment) Rules, 2015 o Insurance Regulatory and Development Authority of India (Places of Business) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Maintenance of Insurance Records) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Registration of Corporate Agents) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Obligations of Insurers to Rural and Social Sectors) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Minimum Limits for Annuities and Other Benefits) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Acquisition of Surrender and Paid-up Values) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Insurance Services by Common Public Service Centres) Regulations, 2019 o Insurance Regulatory and Development Authority of India (Registration and Operations of Branch Offices of Foreign Re-insurers other than Lloyd's) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Regulation of Insurance Business in Special Economic Zone) Rules, 2015 o Insurance Regulatory and Development Authority of India (Insurance Surveyors and Loss Assessors) Regulations, 2015 o Insurance Regulatory and Development Authority of India (Issuance of e-Insurance Policies) Regulations, 2016 o Insurance Regulatory and Development Authority of India (Loans or Temporary Advances to the Full Time Employees of the Insurers) Regulations, 2016 o Insurance Regulatory and Development Authority of India (Lloyd's India) Regulations, 2016 o Insurance Regulatory and Development Authority of India (Inspection and Fee for Supply of Copies of Returns) Regulations, 2015 o Insurance (Procedure for Holding Inquiry by Adjudicating Officer) Rules, 2016 o Insurance Regulatory and Development Authority of India (Appointment of Insurance Agents) Regulations, 2016 o Insurance Regulatory and Development Authority of India (Outsourcing of Activities by Indian Insurers) Regulations, 2017 o Insurance Ombudsman Rules, 2017 o Insurance Regulatory and Development Authority of India Guidelines on Transitory Provisions under Insurance Regulatory and Development Authority of India (Appointed Actuary) Regulations, 2017 o Insurance Regulatory and Development Authority of India (Investment by Private Equity Funds in Indian Insurance Companies) Guidelines, 2017 o Insurance Regulatory and Development Authority of India (Regulatory Sandbox) Regulations, 2019 o Insurance Regulatory and Development Authority of India (Minimum Information Required for Investigation and Inspection) Regulations, 2020 o Insurance Regulatory and Development Authority of India (Manner of Assessment of Compensation to Shareholders or Members on Amalgamation) Regulations, 2021 o Insurance Regulatory and Development Authority of India (Other Forms of Capital) Regulations, 2022 o Insurance Regulatory and Development Authority of India (Registration of Indian Insurance Companies) Regulations, 2022 o Insurance Regulatory and Development Authority of India (Appointed Actuary) Regulations, 2022 o Insurance Regulatory and Development Authority of India (Payment of Commission) Regulations, 2023 o Insurance Regulatory and Development Authority of India (Expenses of Management of Insurers transacting Life Insurance Business) Regulations, 2023 o Insurance Regulatory and Development Authority of India (Expenses of Management of Insurers transacting General or Health Insurance Business) Regulations, 2023 • Insurance Act, 1938 o Arrangement of Sections o Text of the Insurance Act, 1938, as amended up to date o Appendix I: Applicability of provisions of this Act to SEZs/IFSCs o Subject Index o Insurance (Appeal to Securities Appellate Tribunal) Rules, 2016 • Master Directions – Insurance FED Master Direction No. 9/2015-16, Dated 1-1-2016 (Updated as on December 7, 2021)

Taxmann's Corporate Tax Planning & Business Tax Procedures with Case Studies [Finance Act 2023] – Lawfully minimise the current and future tax liability with this 'go-to-guide'

This book is a comprehensive resource on the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (SARFAESI) & Recovery of Debts and Bankruptcy Act, 1993 (Debts Recovery Laws). It contains topic-wise commentary & statutory laws (i.e. Acts, Rules, Circulars & Notifications, etc.) on SARFAESI & Debt Recovery Laws. This book is an essential resource for legal practitioners, scholars, and anyone interested in the intricacies of SARFAESI and Debt Recovery Laws. The Present Publication is the 2024 Edition and has been amended up to 15th February 2024. This book is edited by Taxmann's Editorial Board, with the following coverage:

- SARFAESI o Topic-wise commentary on SARFAESI in 120+ Pages on topics such as: § Overview of the SARFAESI Act § Enforcement of Security Interest § Procedure for Sale of Assets § Application, Appeals and Penalty under the SARFAESI Act § Securitisation § Asset Reconstruction Companies

§ Registration of Transactions under SARFAESI Act § Subject Index o Act § Text of Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 § Subject Index o Rules § Securities Interest (Enforcement) Rules, 2002 § Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (Central Registry) Rules, 2011 § Tribunal Reforms Act, 2021 o Circulars/Directions/Notifications/Orders § Reserve Bank of India (Securitisation of Standard Assets) Directions, 2021 § Master Circular | Asset Reconstruction Companies § Review of Regulatory Framework for Asset Reconstruction Companies (ARCs) § Circulars & Notifications issued in the SARFAESI Act § Removal of Difficulty Orders of 2002 § Removal of Difficulty Orders of 2004 § Compendium of Old Instructions issued prior to Master Circular on Asset Reconstruction Companies § Display of Information o Case Laws Digest • Debt Recovery Laws o Topic-wise commentary on Debt Recovery Laws in 80+ Pages on the following topics: § Background of the RDB Act § Original Application (OA) to DRT for Recovery of Debts § Debt Recovery Tribunal § Appeal against order of DRT before DRAT § Recovery after Order § Powers and Limitations of the Tribunal § Limitation Act § RBI Directions on Resolution of Stressed Assets § Subject Index o Act § Text of Recovery of Debts and Bankruptcy Act, 1993 § Subject Index o Rules § Debts Recovery Tribunal (Financial and Administrative Power) Rules, 1997 § Debts Recovery Tribunal (Procedure) Rules, 1993 § Debts Recovery Tribunal (Procedure for Appointment as Presiding Officer of the Tribunal) Rules, 1998 § Debts Recovery Tribunal (Procedure for Investigation of Misbehaviour or Incapacity of Presiding Officer) Rules, 2010 § Debts Recovery Appellate Tribunal (Procedure) Rules, 1994 § Debts Recovery Appellate Tribunal (Procedure for Appointment as Presiding Officer of the Tribunal) Rules, 1998 § Debts Recovery Appellate Tribunal (Financial and Administrative Power) Rules, 1997 § Debts Recovery Tribunals (Refund of Court Fee) Rules, 2013 § Debts Recovery Tribunals & Debts Recovery Appellate Tribunals Electronic Filing Rules, 2020 o Notifications o Case Laws Digest

Taxmann's Budget Guide | 2023-24 – Comprehensive commentary on proposed provisions of the Finance Bill 2023 covering Direct Tax Laws, Indirect Tax Laws and Corporate & Allied Laws

The Third Edition of this text, which is a thoroughly revised and enlarged version of Prof. V.K. Goyal's book, Corporate Accounting, Second Edition, gives a clear analysis of the fundamental concepts of corporate accounting. Accounting for various types of companies comes under the sphere of corporate accounting. This book primarily deals with the preparation and presentation of accounts strictly in accordance with the provisions of the Indian Company Law. Organized into 11 chapters, this book, at the outset, presents provisions of the Indian Companies Act, 1956, SEBI's guidelines, and different types of shares and modes for issue of shares. Then it goes on to give a detailed discussion on the conditions for redemption of preference shares with their sources and conversion of preference shares into equity shares. Besides, this text covers, in detail, topics such as different modes of issue and redemption of debentures, internal and external construction of companies, preparation of cash flow statement and its classification as well as the distinction between cash flow statement and fund flow statement. Finally, the book elaborates on several methods of analysis of financial statements and advantages and limitations of ratio analysis. This well-organized and student-friendly book is intended as a text for undergraduate students of commerce (B.Com. Programme/B.Com. Pass) in universities across India. In addition, it would be useful for professional courses such as CA, ICWA and CS. Key Features Covers concepts and principles of corporate accounting in a comprehensive manner. Includes 300 worked-out examples to illustrate the concepts discussed. Provides 250 unsolved problems in a graded manner for the benefit of students.

Taxmann's Master Guide to Income Tax Act – Section-wise Commentary on the Finance Act 2023 with Income Tax Practice Manual, Gist of Circulars & Notifications, Digest of Landmark Rulings, etc.

This book is the most authentic & comprehensive book, in a small & handy format, on the Companies Act 2013. It covers the amended, updated & annotated text of the Companies Act 2013 [as amended by the Companies (Amendment) Act 2020], along with Words & Phrases judicially noticed The Present Publication is the 9th Edition and has been amended upto 25th December 2022. This book is edited by Taxmann's Editorial Board, with the following noteworthy features: • [Taxmann's Series of Bestseller Compact Books] on Companies Act • [Follows the Six-Sigma Approach] to achieve the benchmark of 'zero error' • [Guide/Short Commentary] on the Companies (Amendment) Act, 2020 The contents of the book are as follows: • Companies Act, 2013 o Arrangement of Sections o Annotated text of the Companies Act, 2013, as amended upto date o Appendix I: Companies (Amendment) Act, 2020 o Appendix II: Words & Phrases judicially noticed o Subject Index • Guide to Companies (Amendment)

Act, 2020 o Amendments made by the Companies (Amendment) Act, 2020 at a Glance o Guide/Short Commentary on the Companies (Amendment) Act, 2020

### Consumer Protection Law Manual With Practice Manual

The recent changes in Reassessment has you confused? Taxmann, as always, is here for you! This exclusive article evaluates the instructions issued by the CBDT and explains the different scenarios wherein notices issued by the AO under the old provisions shall be treated as valid Drafted by Dr Vinod K. Singhania & Taxmann's Editorial Board Read the Analysis Now!

### Taxmann's Insurance Laws Manual – Authentic Compendium on Insurance Laws of India Covering the Insurance/IRDA Act, 70+ Rules/Regulations, Master Directions, etc. [2024 Edition]

Providing treatment of landlord and tenant matters, this book covers both commercial and residential issues. The reader is informed with the changing complexities of legislation and case law in this area. The coverage of cases and legislation is complemented by practical advice on issues facing practitioners in their daily work

### Taxmann's SEBI Manual

The study of Permanent Establishment has emerged as intriguing and complex subject. This book serves as a complete guide for resolution of complexities involved in the concept of permanent establishment. The structure of the book is as follows: • This book opens up with 'adaptation of Indian domestic tax laws' to the 'global trend' • The advent of 'Significant Economic Presence' and its ramification on the changing concept on business connection has been deliberated in this book • Evolution of permanent establishment ('PE') in the e-world • Insights into Multilateral Conventions ('MLI') & OECDs position on the changing garb of PE • The book closes with the impact of changing philosophy of PE in the international tax space & in the domestic tax legislature. The contents of the book are as follows: • Introduction • Territorial nexus becomes aerial • Adaptation of Indian Domestic Laws • PE in digital economy • PE under Data Localisation Regime • Server as PE • Modification in Agency PE definition • Modification in Independent agent definition • Preparatory or auxiliary activities • Construction PE – Journey, Abuse and Remedy • Conclusion • Annexures 5Relevant Provisions of the Act 5OECD Model Convention (Relevant extract) 5PE Articles under various treaties 5Relevant Articles of Multilateral Conventions 5MLI Impact on PE Article of treaties extracted in Part III

### Taxmann's SARFAESI & Debts Recovery Law Manual – Combination of Statutes (Acts, Rules, Notifications, etc.), Case Laws & Commentary on SARFAESI & Debt Recovery Laws of India [2024]

This book contains a compilation of amended, updated & annotated text of the following GST Act(s) & Rules: • Central GST Act & Rules • Integrated GST Act & Rules • Union Territories GST Act & Rules • GST (Compensation to States) Act & GST Compensation Cess Rules • GST Settlement of Funds Rules, 2017 What sets it apart is the presentation of the GST Act(s), along with Relevant Rules, Forms, Circulars, Notifications, Dates of Enforcement, and Allied Laws referred to in the Section. In other words, the Annotation under each Section shows: • Relevant Rules & Forms (with Action Points) • Relevant Notifications • Date of enforcement of provisions • Allied Laws referred to in the Section Along with the above, the readers also get a specially curated & comprehensive (370+ pages/25+ topics) Guide to GST Laws and a Section-wise digest of Landmark Rulings under the GST Law The Present Publication is the 20th (Reprint) Edition, amended by the Finance Act 2023, CGST (Amdt.) Act 2023, IGST (Amdt.) Act 2023 and updated till 14th September 2023. This book is authored/edited by Taxmann's Editorial Board with the following noteworthy features: • [Taxmann's series of Bestseller Books] on GST Laws • [Follows the Six-sigma Approach] to achieve the benchmark of 'zero error' This book is published in two volumes, and the contents of the book are as follows: • Specially curated & comprehensive Guide to GST Laws in 370+ Pages on 25+ Topics o Acronyms in GST o Introduction o Taxable Event in GST o Value of Taxable Supply of Goods or Services or Both o Input Tax Credit (ITC) o Place of Supply of Goods or Services or Both other than Exports or Imports o Place of Supply in Case of Exports or Imports of Goods or Services or Both o Exports and Imports o Time of Supply of Goods and Services o Reverse Charge o Exemption from GST by Issue of Notification o Concessions to Small Enterprises in GST o Some Important Taxable Services o Government Related Activities o Basic Procedures in GST o Tax Invoice, Credit and Debit Notes o E-Way Bill for Transport of Goods o Payment of Taxes by Cash and through Input Tax Credit o Returns under GST o Assessment and Audit o Demands and Recovery o Refund in GST o Powers of GST

Officers, Offences and Penalties o Appeal and Revision in GST o Prosecution and Compounding o Electronic Commerce o Miscellaneous Issues in GST o GST Compensation Cess o Constitutional Background of GST • Amended, updated & annotated text [along with Relevant Notifications (enforcing provisions of the GST Acts and amendments thereto), and Subject Index] of the following: o Central Goods & Service Tax Act, 2017 [including CGST (Removal of Difficulties) Orders & Text of Allied Acts] o Integrated Goods & Service Tax Act, 2017 o Union Territories Goods & Service Tax Act, 2017 [including UTGST (Removal of Difficulties) Orders] o Goods & Services Tax (Compensation to States) Act, 2017 • GST Rules and Forms o Central Goods & Service Tax Rules, 2017 o Integrated Goods & Service Tax Rules, 2017 o Goods and Services Tax Compensation Cess Rules, 2017 o Union Territories Goods & Service Tax Rules, 2017 § Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017 § Union Territory Goods and Services Tax (Chandigarh) Rules, 2017 § Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017 § Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017 § Union Territory Goods and Services Tax (Lakshadweep) Rules, 2017 o Goods and Services Tax Settlement of Funds Rules, 2017 o Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019 o National Anti-Profiteering Authority: Procedure and Methodology o Tribunal Reforms Act, 2021 o Conditions of Service of Chairperson and Members of Tribunals, Appellate Tribunals and Other Authorities o Tribunal (Conditions of Service) Rules, 2021 • Notifications issued under CGST Act/IGST Act/UTGST Act o CGST Notifications o Service Tax Notifications o IGST Notifications o UTGST Notifications o Compensation Cess Notifications o CGST (Rate) Notifications o IGST (Rate) Notifications o Compensation Cess (Rate) Notifications o Central Excise (N.T.) Notifications • Case Laws Digest o Section Key to Landmark Rulings of Supreme Court/High Courts/AAAR/AAR/NAA o Alphabetical Key to Landmark Rulings of Supreme Court/High Court/AAAR/AAR/NAA • CBIC's FAQs • Circulars & Clarifications • Constitutional Provisions o Constitutional (One Hundred and First Amendment) Act, 2016 o Relevant Provisions of the Constitution of India o Date of Enforcement of Provisions of Constitution (One Hundred and First Amendment) Act, 2016

## CORPORATE ACCOUNTING

The National Financial Reporting Authority (NFRA) has censured an Institute of Chartered Accountants of India (ICAI) member for negligence and misconduct. Key points: • Violation of AS 11 – The company didn't recalculate its foreign loan with the closing rate, keeping the book value instead • Non-disclosure of Impacts – The auditor didn't think the unadjusted foreign loan mattered, so didn't disclose it. NFRA found no workpapers showing how this decision was reached • Incorrect Lease Accounting – The firm treated unpaid lease receivables as fixed assets, ignoring AS 19 rules • Missing Depreciation Information – Adjustments, additions, or deductions in the gross block and depreciation for the previous year were not disclosed • Non-disclosure of Outstanding Receivables – Trade receivables outstanding over six months weren't disclosed, breaching Schedule III The issues, noted by NFRA in its 12.06.2023 order, demonstrate the auditor's severe lack of due diligence.

Taxmann's Companies Act 2013 | POCKET Edition – Most authentic & comprehensive book covering amended, updated & annotated text of Companies Act 2013 in a handy format

Contingent consideration is frequently incorporated in the price structures of merger and acquisition transactions. It is a consideration that depends upon some future uncertain events. The accounting treatment of contingent consideration for entities complying with Ind AS are provided by Ind AS 103 Business Combinations. For entities complying with AS, there is no specific accounting treatment available except for AS 14, which is applicable in the case of Amalgamations. Key Points Covered: • Accounting for Contingent Consideration in Books of Buyer Under Indian Accounting Standards (Ind AS) o Accounting of Contingent consideration under Accounting Standards (AS) • Contingent Consideration in Standalone Books of Seller o Under Indian Accounting Standards (Ind AS) o Under Accounting Standards (AS)

#TaxmannAnalysis | Validity of Reassessment Notices | Read Now for FREE!

This is a comprehensive book on the Foreign Exchange Management Act 1999 (FEMA), which presents a wide range of complex cross-border transactions in a meaningful and straightforward manner. It helps the reader understand the intricacies of the law and guides companies in effective compliance. This book is a one-stop solution for the following: • Professionals including Chartered Accountants, Company Secretaries, Cost Accountants, Lawyers, etc. • Chief Financial Officers (CFOs)



of Multinational & Indian Companies • Authorised Dealer Banks • Students • Persons having an interest in international transactions The Present Publication is the latest 2022 Edition, authored by CA Sudha G. Bhushan. It is amended up to 14th March 2022, with the following noteworthy features: • [Exhaustive Commentary] on various Sections, Rules, Regulations under FEMA. It also provides a complete guide to foreign investments, presented in a manner that is easy to understand & practical to use • [Practical Examples] that are primarily based on real case studies have been incorporated in this book for every point • [Entity-wise Bifurcation of provisions of FEMA] All provisions concerning one type of entity (e.g. NRI, Residents, Unincorporated Entities, LLPs, etc.) are discussed in the respective chapters. This makes the book useful for the practitioners who are advising their clients • [Balance Sheet Approach] is used in the book to describe the applicability of provisions of FEMA, which will be particularly useful to CFOs of multinational & Indian companies • [Making the Complex Law, Simple] Every effort has been made to use pictorial representations, checklists, examples, case studies, various Compounding Orders issued by the Reserve Bank of India to provide a clear understanding of the subject • [Guidelines & Procedures] required for transactions have been discussed in detail The structure of the book is as follows: • [Introduction to Foreign Exchange Management Act, 1999] Chapter 1 provides commentary on every section of FEMA • [Conceptualisation under FEMA] Chapter 2 lays down the complete framework of FEMA and discusses the following concepts that are necessary to be appreciated in totality to have an understanding of FEMA: o Residential Status o Regulatory Bodies o Capital and Current Account Transactions, etc. • [Balance Sheet Approach to evaluate Transactions under FEMA] To make the provisions under FEMA more helpful to practitioners, Chapter 3 gives a balance sheet approach to understand the applicability of various provisions under FEMA to an entity/transaction • [Items of a Balance Sheet] are dealt with in Chapters 4 to 15. It also discusses every provision relating to it • [Other Transactions] Chapter 16 discusses a few relevant and recurring current account transactions. All the provisions are discussed with examples to make it transaction-oriented • [Non-Resident Indians] Further, the book is divided into entity wise provisions. E.g. all the provisions which apply to non-resident Indians under FEMA, from the types of accounts to investments, are discussed under Chapter 17 • [Resident Individuals] Chapter 18 discusses the various provisions relating to transactions/investments by resident individuals, including liberalised remittance scheme • [Foreign Portfolio Investors] The schemes of investment by foreign portfolio investors have been discussed in Chapter 19 • [Foreign Venture Capital Investors, REITs & InvITs] Provisions relating to various investment vehicles along with foreign venture capital investors have been discussed in detail in Chapter 20 • [Liaison Office, Branch Office & Project Office] Unincorporated ways of investment in India, i.e., liaison office, branch office and project office, have been discussed in Chapter 21 • [Limited Liability Partnerships] has been dealt with in Chapter 22 • [Overseas Direct Investment] by the Indian party has been discussed in Chapter 23. The chapter discusses every possible aspect of making an investment outside India, from reporting to the provisions of the step-down subsidiary, disinvestment, and source of funding • [Penalty, Appeal and Adjudication] has been discussed in Chapter 24 • [Compounding under FEMA] has been elaborated by taking examples from a few significant big sizes FEMA contraventions along with the procedures in Chapter 25

### Direct Taxes Ready Reckoner

Tax Practice Manual is an exhaustive (1,900 + pages), amended (by the Finance Act 2023) & practical guide (330+ case studies) for Tax Professionals of India. This book will be helpful for Chartered Accountants, Lawyers/Advocates, and Tax Practitioners to assist them in their day-to-day tax work. This book is divided into two parts: • Law Relating to Tax Procedures, including Tax Practice (covering 25+ topics) • 330+ Case Studies (covering 30+ topics) The Present Publication is the 9th Edition and has been amended by the Finance Act 2023. This book is authored by Mahendra B. Gabhawala with the following noteworthy features: • Law Relating to Tax Procedures o [Lucid Explanation in a Practical Manner with Checklists & Necessary Tips] for the law relating to the Tax Procedures o [Exhaustive Coverage of Case Laws] o [Fine Prints & Unwritten Lines] of the law are explained in a lucid manner • Tax Practice o [Elaborated & Threadbare Analysis] of every aspect of Tax Practice • Case Studies o [330+ Case Studies] to deal with real-life animated situations/problems faced by tax practitioners • Draft Replies o For the Notices sent by the Department o Petitions to the Department • Drafting & Conveyancing o [Complete Guide to Drafting of Deeds & Documents] covering the following: § Affidavits § Wills § Special Business Arrangements § Family Arrangements § Power of Attorney § Lease, Rent & Leave and Licenses § Indemnity and Guarantee § Charitable Trust Deeds, etc. The contents of this book are as follows: • Law Relating to Tax Procedures o Tax Practice o Pre-assessment Procedures o Assessment o Appeals o Interest, Fees, Penalty and Prosecution o Refunds o Settlement Commission

– ITSC, Interim Board & Dispute Resolution Committee (DRC) o Summons, Survey, Search o TDS and TCS o Recovery of Tax o Special Procedures o Approvals o STT, Deemed Dividend, Tax on Liquidation, Reduction and Buy Back, MAT and AMT o RTI, Ombudsman o Drafting of Deeds o Agreement, MoU o Gifts, Wills, Family Arrangements o Power of Attorney, etc. o Lease, Rent, License, etc. o Sale/Transfer of Properties o Tax Audit o Income Computation & Disclosure Standards o Virtual Digital Assets o Significant Amendments by Finance Act 2023 o Prohibition of Benami Property Transactions Act 1988

- Case Studies o Tax Practice o Pre-Assessment Procedures o Assessment – Principles and Issues o Rectification of Mistake o Revision o Appeals to JT. CIT (Appeals)/CIT (Appeals) o Appeals to – ITAT – High Court – Supreme Court o Interest Payable by Assessee o Penalties o Prosecution o Refunds o Dispute Resolution Panel o Survey o Search & Seizure o Tax Deduction at Source o Recovery of Tax o Trust, Mutuality, Charity o Firm o LLP – Limited Liability Partnership o Right to Information – RTI o Agreement, MoU o AOP – Association of Persons o HUF – Hindu Undivided Family o Gifts o Wills o Family Arrangements o Power of Attorney o Indemnity and Guarantee o Lease, Rent, Leave and License o Sale/Transfer of Properties o Tax Audit o Prohibition of Benami Property Transactions Act, 1988

## German Tax and Business Law

Gujarat RERA (GujRERA) Manual is an attempt to understand the nuances of the Real Estate (Regulation and Development) Act, 2016 (RERA), with a special focus on the state of Gujarat along with Case Laws from all other States (incl. RERA Authorities, Tribunals, High Courts & Supreme Court). This book provides section-wise commentary RERA, along with the following:

- GujRERA Rules & Regulations
- Orders/Circulars issued by GujRERA
- Supreme Court/High Court Judgements
- RERA Appellate Tribunal/Authority Judgements
- FAQs related to GujRERA

This book will be helpful for all the stakeholders of the Real Estate Industry like:

- Chartered Accountants
- Company Secretaries
- Cost Accountants
- Advocates
- Engineers
- Architects
- Real Estate Developers
- Real Estate Agents

It covers the practical aspects of the GujRERA, which will help the Real Estate Developers and Agents for easy compliance with the RERA Law. It also covers the knowledge and practical aspects of the rights and duties of the customers in the real estate sector. The Present Publication is the Latest Edition, authored by CA Mahadev Birla, Adv. (CA) Nipun P. Singhvi, CS Richa Birla, & Adv. Vishal J. Dave, updated till August 2021, with the following noteworthy features:

- [Encyclopedia of Gujarat RERA] covering all the Rules, Regulations, Forms, Circulars, Order, Case Law, etc., in reference to the relevant provision of RERA.
- [Rights & Duties of Builders, Brokers & Buyers] are explained in this book
- [Commentary along with Case Laws] on the Real Estate (Regulation and Development) Act, 2016, along with Case Laws from across India including: The Supreme Court High Courts RERA Appellate Tribunal Gujarat RERA Orders & Circulars
- [Interplay of GujRERA with other Laws] such as Consumer Protection Laws and Insolvency & Bankruptcy Code 2016
- [FAQs on GujRERA]

The detailed contents of the book are as follows:

- Preliminary
- Registration of Real Estate Project and Registration of Real Estate Agents
- Functions and Duties of Promoters
- Rights and Duties of Allottees
- The Real Estate Regulatory Authority
- Central Advisory Council
- The Real Estate Appellate Tribunal
- Offences, Penalties and Adjudication
- Finance, Accounts, Audits and Reports
- Miscellaneous

## Taxmann's Permanent Establishment Emerging Trends – Complete Guide for Resolution of Complexities Involved in the Concept of Permanent Establishment | October 2020 Edition

This book provides an exhaustive analysis of the Real Estate (Regulation and Development) Act (RERA), 2016, discussing its multifaceted impact on the real estate sector. It thoroughly examines RERA's legal, professional, and practical dimensions and associated regulations, catering to various stakeholders. Organised into multiple sections, each part of the book focuses on distinct elements and viewpoints relevant to real estate regulation, ensuring a comprehensive understanding. This book incorporates the perspectives of the following stakeholders:

- General Section (Applicable to All Stakeholders)
- Promoters
- Real Estate Agents
- Allottees and Association of Allottees
- Professional Perspective including CAs, Advocates, Engineers, Architects

The Present Publication is the 2nd Edition, authored by the study group of industry experts & representatives from all stakeholders. It is edited by CA. Ramesh S. Prabhu & co-edited by CA. Vinay Thyagaraj, with the following noteworthy features:

- [Content and Structure of the Manual] The manual covers various practice areas like registration, certification, and litigation, catering to different stakeholders. It includes legal provisions, SOPs, FAQs, and judicial rulings
- [Inclusion of Peripheral Subjects] Beyond RERA provisions, the manual also addresses related areas like o Income Tax o GST o Stamp Duty o Registration o Insolvency and Bankruptcy o Other Relevant Laws
- [Practice Manual for Practitioners and Professionals] The manual

serves as a guide for new entrants and a reference for seasoned real estate practitioners, covering legal aspects and including various formats and drafts • [Limitations and Challenges] The manual acknowledges the limitations in applying a uniform approach to practice and non-practice-oriented topics, aiming to elevate the standards of beginners and intermediate practitioners • [Professional Application and Compliance] It emphasises the need for Chartered Accountants and professionals to apply their knowledge creatively while adhering to RERA's objectives and client needs • [Dynamic Nature of RERA and Legal Changes] The manual incorporates the evolving nature of RERA, legal pronouncements, and building regulations The detailed contents of the book are as follows: • General – Applicable to all Stakeholders o Overview of RERA, 2016 o Journey & Implementation of RERA & Important Circulars of MahaRERA from Inception till December 2023 o Objective and Purpose of RERA o Real Estate Sector Deficiencies Addressed by RERA o The Authorities to Implement the Act o Powers and Functions of the Real Estate Regulatory Authority o Powers and Functions of Adjudicating Officers o Central Advisory Council – Establishment and Functions o Real Estate Appellate Tribunal and its Functions and Powers • Promoter – From the Promoters Perspective o Promoter under RERA o Functions and Duties of Promoter o Registration of Real Estate Project – Legal Framework o Documents Required and the Process of Registration o Operation of RERA Designated Bank Account o Financial Planning for Real Estate Projects o Quarterly Progress Report (QPR) to be done by the Promoters o Procedure to Extend the Period of the Registration o Procedure for Amendment or Modification in the Sanctioned Plans o Transfer of Real Estate Project to Third Party o The Transfer of Title o Force Majeure and COVID Impact on Real Estate Sector o Advertising and Marketing Post RERA o Importance of End Date/Completion Date and Date of Possession under RERA o Change in Process and Procedure of Real Estate Business post-RERA o Car Parking Space and MahaRERA Circular o RERA Compliance Report by Chartered Accountant o De-Registration of the Project o Gradation of Real Estate Projects • Agent – From the Real Estate Agent Perspective o Registration of Estate Agents Legal Framework o Process to Obtain Registration for Real Estate Agent o Functions of Real Estate Agent o Impact of RERA on Estate Agents o Changing Business Landscape for REALTORS Post RERA o Training and Certification for Real Estate Agents o Self Regulatory Organisation for Real Estate Agents. o Anti-Money-laundering, Countering the Financing of Terrorism and Combating Proliferation Financing Guidelines for Real Estate Agents, 2023 • Allottees – From the Allottees and the Association of Allottees Perspective o Revocation of Registration of the Project o Stalled Real Estate Projects and Revival o Alternative Investment Fund for Real Estate, including SWAMIH Funds o Rights and Duties of Allottees o Association of Allottees o Remedies for Conveyance and Deemed Conveyance o Allottee Due Diligence Before Purchasing Property • Professional – From a Professional Perspective for CAs, Advocates, Engineers, Architects o Title Certificate o Allotment Letter, Agreement for Sale and Sale Deed o Role and Responsibilities of Architect under RERA o The Roles & Responsibilities of a Civil Engineer and Issue of FORM 2 under RERA o Quality Assurance and Defect Liability under RERA o Certificate in Form 3 By Chartered Accountant o Audit by Chartered Accountant under MahaRERA (Form No. 5) o Guidance Note on Accounting for Real Estate Transactions (Revised 2012) and Revenue from Contracts with Customers (Ind AS-115) o Key Audit Challenges – Real Estate Sector o Real Estate Collaborations & Significance of Corporate Due Diligence • Redressal – Redressal System: Complaint, Appeal, Second Appeal, Conciliation o Source (Complaints Against Unregistered Projects for Registration) o Complaint Filing and its Procedure o Process of an Inquiry by the Authority or Adjudication Officer o Appeals under RERA o Second Appeal before the High Court o Execution of orders of MahaRERA and Adjudicating Officer o Execution of a Decree under the Code of Civil Procedure, 1908 o Complaints by the Association of Allottees o Offences and Penalties o MahaRERA Conciliation and Dispute Resolution Forum o MahaRERA Conciliation Forum Role Model of ADR in the Real Estate Sector o Establishing of a Home Buyer/Allottee Grievance Redressal Cell • Income Tax, GST – Taxation: Income Tax, GST, Stamp Duty and Registration o Income tax Applicable on Real Estate Transactions o Overview of GST Implications for the Real Estate Sector o Stamp Duty and Registration • Allied Laws – Other Allied Laws like MRTP, DCPR, IBC, Consumer Protection, etc. o Real Estate Laws of India o Salient Features of Maharashtra Ownership Flats Act, 1963 ('MOFA') o Comparison between MOFA and RERA o Overview of Maharashtra Apartment Ownership Act, 1970 o Development Control Regulations and MahaRERA o Consumer Protection and RERA – Best Recourse to Allottees o Draft Format/Specimen of Consumer Complaint o Landmark Judgments of the Consumer Courts o Insolvency Resolution Process in Real Estate o Interplay of PMLA, Benami, FEMA with RERA • Miscellaneous – Topics Related to Real Estate Rulings & Redevelopment o Constitutional Validity of RERA o Analysis of Judgments o Redevelopment and RERA

