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House, 22, Institutional Area, Lodi Road, New Delhi

110 003 tel 011-4534 1000, 4150 4444 fax

+91-11-2462 6727 email info@icsi.edu website

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PROFESSIONAL PROGRAMME – DIRECT TAX LAW &

PRACTICE An income tax is a tax that governments

impose on income generated by businesses and

individuals within their jurisdiction. By law, taxpayers

must file an income tax return annually to determine

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their tax obligations. Income taxes are a source of revenue for governments.

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Paper 4: CS Executive(Old Syllabus) - Tax Laws and Practice

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PAPER 7: ADVANCED TAX LAWS AND PRACTICE

Recommended Readings: I. Direct Taxes 1. Girish

Ahuja & Ravi Gupta : Professional Approach to Direct

Taxes-Law and Practice; Bharat Law House (P) Ltd. 22,

Tarun Enclave, Pitampura, New Delhi-110034. 2. E. A.

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