

# TAX LAWS & PRACTICE

PART I – DIRECT TAX

PART II – INDIRECT TAX



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# Tax Laws And Practice Icsi Papers

**DR.VEENA SONI**



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**Taxmann's CRACKER for Tax Laws & Practice (Paper 7 | Tax) [AY 2026-27] - Exam-analytics-driven | Question-centric Preparation Manual for CS Executive | June/Dec. 2026 Exams** CA (Dr.) K.M. Bansal, Dr. Sanjay Kumar Bansal, 2026-01-28 Tax Laws Practice CRACKER Direct Tax GST Customs is a precision engineered exam analytics driven preparation manual for CS Executive Group 2 Paper 7 conceived to mirror how ICSI actually frames distributes and evaluates taxation questions The book is not structured as a narrative tax law textbook Instead it functions as a question centric data mapped training tool converting statutory provisions of Income tax GST and Customs into exam ready application oriented answers This Edition is fully aligned with Assessment Year 2026 27 the latest GST law framework and the post 2023 ICSI examination philosophy in which case study based objective cum descriptive and computation oriented questions dominate Drawing on complete CS Executive examination coverage up to December 2025 the book systematically decodes examiner behaviour chapter recurrence marks volatility practical emphasis and statutory depth into a structured preparation blueprint The Present Publication is the 6th Edition authored by CA Dr K M Bansal Dr Sanjay Kumar Bansal with the following noteworthy features Complete Coverage of Previous CS Executive Examinations The book incorporates fully solved questions from all past CS Executive Paper 7 examinations up to December 2025 drafted strictly in accordance with current ICSI answer writing expectations Topic wise Chapter wise Question Arrangement Past examination questions are re classified chapter wise enabling students to study each tax head or provision alongside every question ever asked from that area Chapter wise Marks Distribution Exam Trend Analytics Each chapter is supported by detailed marks distribution tables spanning multiple exam attempts Dec 2023 to Dec 2025 clearly highlighting high yield and volatile chapters Dedicated Case Study Question Modules Separate weighty sections are devoted to Case Based Objective Questions in o Income Tax o GST Customs o It reflects the ICSI s shift towards integrated scenario driven assessment Study Material Correlation Framework A chapter wise mapping with the ICSI Study Material is provided ensuring syllabus fidelity and eliminating coverage gaps Updated Answers as per Current Law All questions irrespective of the year asked are re answered and modified to reflect o Assessment Year 2026 27 Income tax o Latest GST provisions o Current Customs law framework The coverage of the book is as follows Part I Direct Tax o Covers the entire Income tax syllabus tested by ICSI including o Direct Tax at a Glance o Basic Concepts of Income tax o Exempt Incomes o Salary House Property Business Profession o Capital Gains and Income from Other Sources o Clubbing of Income and Set off Carry Forward of Losses o Deductions under Chapter VI A o Computation of Total Income Tax Liability o Taxation of Companies o Procedural Compliance o All topics are reinforced through exam tested questions updated computations and structured statutory reasoning Part II Indirect Tax GST Customs o Conceptual Framework of Indirect Taxes o GST fundamentals levy and collection o Time Value and Place of Supply o Input Tax Credit and GST Liability Computation o Procedural Compliance under GST o Overview of the Customs Act o Special emphasis is

placed on computation based and case study oriented questions consistent with recent exam trends The structure of the book is as follows Front loaded Exam Analytics The book opens with chapter wise marks distribution tables trend analysis and study material correlation charts allowing students to plan before studying Chapter wise Consolidation Each chapter contains all relevant past questions in one place enabling focused and iterative revision Case Study Segregation Case based objective questions are treated as a distinct scoring category not mixed casually with descriptive questions Answer Design Solutions are framed using ICSI preferred structure statutory reference logical application and precise conclusion rather than generic explanations

*Taxmann's CRACKER for Tax Laws & Practice (Paper 7 | Tax) [AY 2025-26] - Covering Solved Papers | Case-based MCQs | Updated Amendments for CS Executive | New Syllabus | Dec. 2025/June 2026 Exams* CA (Dr.) K.M. Bansal, Dr. Sanjay Kumar Bansal, 2025-06-21 Tax Laws Practice Direct Tax GST Customs CRACKER is a comprehensive and examination focused resource meticulously designed for CS Executive aspirants under the New Syllabus This book serves as an indispensable revision tool by integrating fully solved previous exam questions case study based multiple choice questions MCQs updated amendments and analytical tools such as chapter wise mark distribution and trend analysis The Present Publication is the 5th Edition for the Dec 2025 June 2026 Exams This book is authored by CA Dr K M Bansal Dr Sanjay Kumar Bansal with the following noteworthy features Fully Solved Questions from Previous Exams This book incorporates comprehensively solved questions from past CS Executive examinations including those held up to June 2025 Each answer is drafted in accordance with the latest ICSI examination pattern ensuring students are well versed with current question trends and expected answering standards Topic wise Arrangement of Questions The questions have been meticulously organised chapter wise and topic wise to align with the prescribed syllabus and logical flow of concepts This structure enables students to practice and revise systematically building clarity on each specific area of Direct Tax GST and Customs Law Case Study based Objective Questions Special emphasis is placed on case based multiple choice questions MCQs which reflect the current pattern adopted by ICSI for testing practical understanding and analytical thinking These questions help students prepare for scenario based evaluations and improve application skills Chapter wise Marks Distribution Includes an analytical chapter wise marks chart for exams from Dec 2023 to June 2025 which offers insights into the weightage of each chapter This aids in prioritising preparation based on high scoring areas and historical exam trends Previous Exams Trend Analysis Detailed year wise trend analysis breaks down the type topic and marks distribution of questions across multiple exam sessions It categorises questions into theoretical and practical allowing students to track recurring patterns and tailor their revision accordingly Chapter wise Comparison with ICSI Study Material A dedicated section maps each chapter of this book against the corresponding chapters in the ICSI Study Material ensuring seamless integration and reducing the need for cross referencing multiple sources Covers Latest Provisions Amendments The book is updated in accordance with the latest applicable provisions amendments and notifications relevant to the Assessment Year 2025 26 It ensures students are

preparing with current and compliant content across all areas of taxation Authoritative Yet Student friendly Approach Authored by renowned subject experts CA Dr K M Bansal and Dr Sanjay Kumar Bansal the explanations are technically sound and easily understandable making it suitable for self study as well as guided learning Ideal for Last Minute Revision With its exam focused content solved papers marks analysis and structured layout the book serves as an efficient revision tool to reinforce learning and boost exam confidence in the final leg of preparation The book is divided into three core parts Part I Direct Tax o Covers foundational and applied topics such as Basic Concepts Salary House Property Business Income Capital Gains Clubbing Provisions Deductions and Procedural Compliance Part II Indirect Tax GST Customs o Provides detailed coverage of GST concepts including Levy Collection Place of Supply ITC Compliance procedures and Customs overview Part III Case Based Objective Questions o A curated set of practical MCQs that mirror the ICSI examination pattern divided between Direct Tax and Indirect Tax topics The structure of the book is as follows Chapter wise Segregation Based on the ICSI syllabus structure for ease of study Marks Distribution Charts Based on past exams Dec 2023 to June 2025 showing average marks weightage Trend Analysis Tables Detailed mapping of questions by chapter category theory practical and year Study Material Comparison Table Cross reference between the CRACKER chapters and ICSI official study material

Taxmann's CRACKER for Tax Laws & Practice (Paper 7 | Tax) – Covering past exam questions (topic-wise) & detailed answers | CS Executive | New Syllabus | Dec. 2023/June 2024 Exams | AY 2023-24 CA (Dr.) K.M. Bansal, Dr. Sanjay Kumar Bansal, 2023-08-23 This book is prepared exclusively for the Executive Level of Company Secretary Examination requirement It covers the questions detailed answers strictly as per the new syllabus of ICSI The Present Publication is the latest 2023 Edition for CS Executive New Syllabus Dec 2023 June 2024 Exams This book is authored by CA Dr K M Bansal Dr Sanjay Kumar Bansal with the following noteworthy features Strictly as per the New Syllabus of ICSI Coverage of this book includes o All Past Exam Questions Topic wise including CS Executive June 2023 Suggested Answers o Case Based Objective Questions Most Updated Amended Solutions in this book are provided as per the latest applicable provisions and amendments under the respective laws Marks Distribution Chapter wise marks distribution chart Comparison with ICSI Study Material is given chapter wise The contents of this book are as follows Part I Direct Tax o Direct Tax at a Glance o Basic Concepts of Income Tax o Incomes which do not form part of total income o Income Under the Head Salary o Income Under the Head House Property o Profits and Gains from Business and Profession o Capital Gains o Income from Other Sources o Clubbing Provisions and Set off and or Carry Forward of Losses o Deductions o Computation of Total Income and Tax Liability of Various Entities o Classification and Tax Incidence on Companies o Procedural Compliance Part II Indirect Tax GST Customs o Concept of Indirect Taxes at a Glance o Basics of Goods and Services Tax o Levy and Collection of GST o Time Value and Place of Supply o Input Tax Credit and Computation of GST Liability o Procedural Compliance under GST o Overview of Customs Act Tax laws and practice DR.VEENA SONI, 2022-09-30 **Taxmann's CRACKER for Advanced**

**Tax Laws (Paper 2 | Tax/ATL) - Covering past exam questions (topic-wise) & answers with ICSI practice manual questions, etc. | CS Professional | Dec. 2023 Exam** CA Pratik Neve, 2023-07-11 This book is prepared exclusively for the Professional Level of Company Secretary Examination requirement. It covers the questions topic sub topic wise Topic wise including Solved Paper June 2023 Suggested Answers o 500 Questions including Numerical Theory Questions o ICSI Practice Manual Questions Important Additional Questions from Past CA CMA Exams with Answers are provided Updated Amended Solutions o Income tax Solutions are provided as per Assessment Year 2023 24 o GST Customs Solutions are provided as per Finance Act 2022 Applicable Circulars Notifications Marks Distribution Chapter wise marks distribution from June 2019 onwards Previous Exam Trend Analysis from June 2021 onwards ICSI Study Material Chapter wise comparison The contents of this book are as follows Supply under GST Levy and Collection under GST Including Composition Levy Time of Supply Value of Supply under GST Input Tax Credit Registration under GST Documents Accounts and Records and Filing of Returns Payment of GST and Refunds under GST Assessment and Audit under GST Inspection Search Seizure and Arrest Penalties Demand and Recovery under GST Liability to pay GST in Certain Cases Advance Rulings under GST Appeals and Revisions Transitional Provisions Miscellaneous Place of Supply Zero Rated Supply i e Exports under GST UTGST Act GST Compensation to States Act 2017 Industry Specific Analysis Basic Concepts of Customs Law Valuation of Imports and Exports Warehousing Duty Drawbacks Baggage Advance Ruling Settlement Commission Demand Search Seizure Refunds Appellate Procedure Offences and Penalties Foreign Trade Policy to the Extent Relevant for Indirect Tax Law Corporate Tax Planning and Tax Management Taxation of Companies Taxation of Firms including LLP and Provisions of Alternate Minimum Tax U S 115JC of the Income tax Act 1961 Income Tax Implications on Specified Transactions Taxation of Non Residents General Anti Avoidance Rules GAAR Basics of International Tax Tax Treaties Unilateral and Bilateral Relief Sections 90 90A 91 of the Income tax Act 1961 Transfer Pricing

**An Outline Company Secretarial Practice** Dr. Balachandran V, Dr. Ghosh P.K., 2021-11-15 Efforts to cover the syllabi at all India level and is written in a simple and lucid style to be understood by a common man Incorporated at the appropriate places in the book the amendments made to the Companies Act 2013 At the end of every chapter adequate questions for Part A and Part B are given Past years question papers of some of the Universities are also included in the book Included 10 MODEL Question papers for the Faculty and Students community Incorporated important statutory Forms under Companies Act 2013 Quiz in Company Secretarial Practice which would be highly useful to the students appearing for examinations and interviews To get practical knowledge a specimen notices agenda minutes and resolutions have been incorporated at the appropriate places in the book b Documents Forms to be filed with the Registrar of Companies under Companies Act 2013 c Fees For Filing Various Documents or For Registering any Fact Under Companies Act 2013 d List of New Forms Prescribed Under Companies Rules 2014 e List of Schedules under Companies Act 2013

**Indian Book Industry**, 1989 **Law, Practice And Procedure Of Formation, Incorporation**

**And Conversion Of A Company** Dr. K. R. Chandratre, 2021-09-06 Key Features Covers detailed analysis of provisions applicable for formation incorporation and conversion of a company under the Companies Act 2013 Provides comparative position of various topics among Companies Act 2013 and Companies Act 1956 Covers all the procedural compliances pertaining to formation incorporation and conversion of Companies in detail along with several specimens and precedents Each topic covers various English and Indian judicial pronouncements including the landmark judicial pronouncements Covers various issues pertaining to formation incorporation and conversion of a company under the relevant topic Covers 250 model main objects for various businesses Auditing and Corporate Governance Dr. Preeti Rani Mittal, Dr. Anshika Bansal, Dr. R.C. Bhatia, 2021-07-19 This book presents a broad introduction to the field of Auditing and Corporate Governance realistically and practically while offering the largest and most diverse collection of issues on the company or organization This book is divided into two parts The first part covers Auditing which consists of 13 chapters that express the detailed concepts of auditing concisely and clearly The second part covers Corporate Governance which consists of 11 chapters that express corporate governance s detailed concepts simply and lucidly The material presented in this book revolves around the following themes Audit Planning Audit Process Audit Report Auditing Standard Whistle Blowing Business Ethics and Corporate Social Responsibility etc *The Management Accountant*, 1988 **ASSESSMENT OF BUSINESS PROFITS** S.N.L Agarwala/prabhat Agarwal/usha Agarwal, 2003 A Comprehensive and Practical Guide on Assessment of Profits from Business Emerging trends in assessment of profit Challenges to book profit Profitability ratios Additions and deductions Deemed profits and gains Export profit Presumptive income Protective assessment Assessment in search and seizure cases under the Block Assessment Scheme as well as under New Assessment Scheme This book will help in developing skills for determination of profit that is charged to income tax It is useful for tax administrators tax consultants and taxpayers as a handy reference book on the subject *Indian Management*, 1986 **Safeguarding Educational Integrity Through Deepfake Face Detection** Obaid, Ahmed J., Muthmainnah, Muthmainnah, Rajest, S. Suman, Asad, Muhammad Mujtaba, Cardoso, Luis Miguel, 2025-12-31 In this era of technological advancements the rise of AI and deepfakes have become a threat to educational integrity Hyper realistic synthetic videos and advanced machine learning techniques have the potential to manipulate and distort academic integrity As online learning and distance learning become more prominent the need for robust safeguards against identity fraud and content manipulation have become more urgent now than ever The critical role of deepfake detection technologies in protecting the integrity of education examining their potential to ensure that institutions can uphold academic standards in a digitally evolving world Safeguarding Educational Integrity Through Deepfake Face Detection explores the rising threat of deepfake technology within academic institutions This book discusses how AI driven misinformation is and its implications in higher education Covering topics such as AI security and deepfake detection this book is an excellent resource for academics higher education administrators AI developers and graduate

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