



Act Practice Update Returns

A Gutmann



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Income tax Return ITR Forms New ITR Forms for the Assessment Year 2022 23 vide Notification No 21 2022 dated 30 03 2022 Notification No 23 2022 dated 01 04 2022 These ITR Forms will be applicable to file income tax returns in respect of income earned during the period 01 04 2021 to 31 03 2022 In this article we have prepared 63 FAQs on the filing of ITRs and bifurcated those into various categories Key Highlights 1 Applicable ITR forms for Assessment Year 2022 23 their applicability and due dates 2 When is it mandatory to file the return of income for an individual or HUF 3 Under what circumstances is a non resident exempt from filing a return of income 4 What is an updated return and who is eligible to file it 5 What should be the relevant accounting period for reporting foreign assets in Schedule FA 6 What is the meaning of Financial Interest 7 What is Annual Information Statement AIS and how to access it 8 How to report the cost of acquisition and sale consideration in case unlisted equity shares have been held during the year by way of gift will amalgamation etc 9 Whether property and buyer information is required to be reported under the Capital Gain Schedule if such property is situated outside India and sold to a non resident 10 How to claim TDS credit in ITR if the deductor didn't deposit TDS

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periodicals and subscription publications September issue includes List of depository libraries June and December issues include semiannual index **Hearings** United States. Congress. Senate. Committee on Labor and Public Welfare,1965

Internal Revenue News United States. Internal Revenue Service,1928 *Internal Revenue News* United States. Bureau of Internal Revenue,1932 Internal Revenue News United States. Office of Internal Revenue,1928 *Direct Taxes Law & Practice Assessment Year - 2022-23* R. K. Jain ,CA Sanjeev S. Thakur,2022-12-19 Main Highlights of Finance Act 2022 1 Income Tax An Introduction 2 Important Definition 3 Assessment on Agricultural Income 4 Exempted Incomes 5 Residence and Tax Liability 6 Income From Salaries 7 Income From Salaries Retirement and Retrenchment 8 Income From House Property 9 Depreciation 10 Profits and Gains of business or Profession 11 Capital Gains 12 Income From Other Sources 13 Income Tax Authorities 14 Clubbing of Income and Aggregation of income 15 Set off and Carry Forward of Losses 16 Deductions From gross Total Income 17 Assessment of Individuals Computation of Total Income 18 Computation of Tax Liability of Individuals 19 Tax Deduction at Source 20 Assessment Procedure 21 Penalties Offences and Prosecutions 22 Appeal and Revision 23 Tax Planning 24 Recovery and Refund of tax 25 Advance Payment of Tax 26 Assessment of Hindu Undivided Family HUF 27 Assessment of Firm and Association of Persons New Tax Regime Rebate and Relief in Tax GST Concept Registration and Taxation Mechanism Supreme Court Leading Cases Provision and Procedure of filling the Return of Income and e Filing of Income tax and TDS Returns *Update to the ... Catalog of Federal Domestic Assistance* ,1981

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