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## 10 points to remember in budget 2019-20

CA. BRIJESH BARANWAL 01 FEBRUARY 2019 AT 17:10

Following the tradition for last 8 years, here are my ten major points from budget for 2019-2020, presented today. 1. No income tax for income up to Rs. 5 lakhs. Once income exceeds, the effective tax slabs and rates will be as follows; ..

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## TDS on payment of rent more than Rs. 50,000 per month by individuals/HUFs

CA. BRIJESH BARANWAL 08 NOVEMBER 2018 AT 13:35

**EXISTING LAW** There is an existing provision for deduction of TDS (deduction of tax at source) under section 194-I in the Income Tax Act, 1961 for individuals/HUFs, wherever tax audit is applicable. **INTRODUCTION OF SECTION 194-IB** Now, the Government has widened the scope by introducing a new..




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## Demand u/s 143(1) by IT Dept & rectification thereof u/s 154

CA. BRIJESH BARANWAL 05 NOVEMBER 2018 AT 11:13

Income Tax Return filing season for certain class of assessee including individuals not falling under tax audit provisions has just been over and by now the Income Tax Department (the Department) has already started processing of these returns. In fact, return filing and processing thereof are an o..

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## Reasons for Notice from Income Tax Department

CA. BRIJESH BARANWAL 01 NOVEMBER 2018 AT 11:18

One of the biggest worries of income taxpayers is getting a notice from the Income Tax Department. The Department issues notices under various provisions of the Income Tax Act. The purpose of the same is to ensure greater tax compliance. In recent times, the Department has access to a wide range ..

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## Filing ITRs in India - For residents and non resident Indians (NRIs)

CA. BRIJESH BARANWAL 30 OCTOBER 2018 AT 10:58

INCOME TAX IN INDIA Government of India needs money for its expenses and development activities which is collected in the form of taxes and Income Tax is the biggest source of revenue for government of India. As per the latest data released by the Indian Income Tax Department, out of 8.6 lakh ..

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## FAQs on Income Tax

CA. BRIJESH BARANWAL | 29 OCTOBER 2018 AT 11:26

What is Income Tax? It is a tax levied by the Government of India on the income of every person. The provisions governing the Income-tax Law are given in the Income-tax Act, 1961. What is the Financial Year for Income Tax Purposes? The Financial Year under the Income-tax Law is the period s..

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## Demand Under Sec 143 (1) And Rectification

CA. BRIJESH BARANWAL | 26 OCTOBER 2018 AT 11:19

DEMAND U/S 143(1) At times, income taxpayers get an intimation of demand from the Department u/s 143(1)/143(1A). Most of such cases are generated due to the discrepancy in income tax return and the documents on the basis of which such return is prepared including TDS certificates, Form 16/For..

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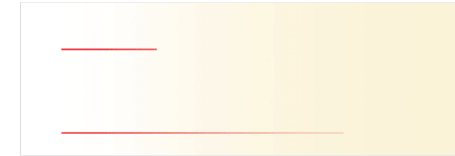
## 5 things you must know about tax audit

CA. BRIJESH BARANWAL | 24 OCTOBER 2018 AT 11:17

1. As per the provisions of section 44AB/44AD of the Income Tax Act, 1961, every person carrying a business whose turnover exceeds Rs.1 Cr./ 2 Cr. (as the case may be) or carrying a profession whose receipts exceeds Rs. 50 Lakhs in the financial year 2017-2018, must get his accounts audited before..

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## GST registration for professionals

CA. BRIJESH BARANWAL | 22 OCTOBER 2018 AT 15:08

MEANING OF PROFESSIONALS Professionals for the tax purposes in India include Architects, Chartered Accountants, Company Secretaries, Cost Accountants, Doctors, Engineers, Lawyers, Technical Consultants, Interior Decorators, Film Directors, Cameramen, Artists, Singers, Authors, IT Professionals et..

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## 10 points to remember in budget 2018-19

CA. BRIJESH BARANWAL | 01 FEBRUARY 2018 AT 16:49

1. Government has not proposed any changes in tax slabs for the salaried class this year. So the effective tax rates will be same as last year, as follows; Effective Income Tax slab for individuals Rate/s of Income Tax Income up to Rs. 2.5 Lacs ..

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