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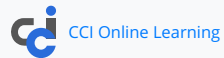
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SECTION 35AD

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rohit kumar 16 October 2019 Not understanding



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CA Dhruva Kalamani (Chartered Accountant) 16 October 2019 Read it with example easy to understand

Suresh Thiyagarajan (Student) 16 October 2019

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1. Unlike other sections that provide deductions on profit or income earned, this section provides deductions on investment. That's why it is called as investment-linked deductions.
 2. Capital expenditure or expenditure incurred prior to commencement of business will be allowed as deductions u/s 35AD provided the assessee is engaged in specified business u/s 35AD(8)(c) of the act.
 3. Other conditions are also there, which has a lot of inherent meaning and definitions. But this is an overview of sec 35AD.
- Please correct me if the above explanation has any mistakes.



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