

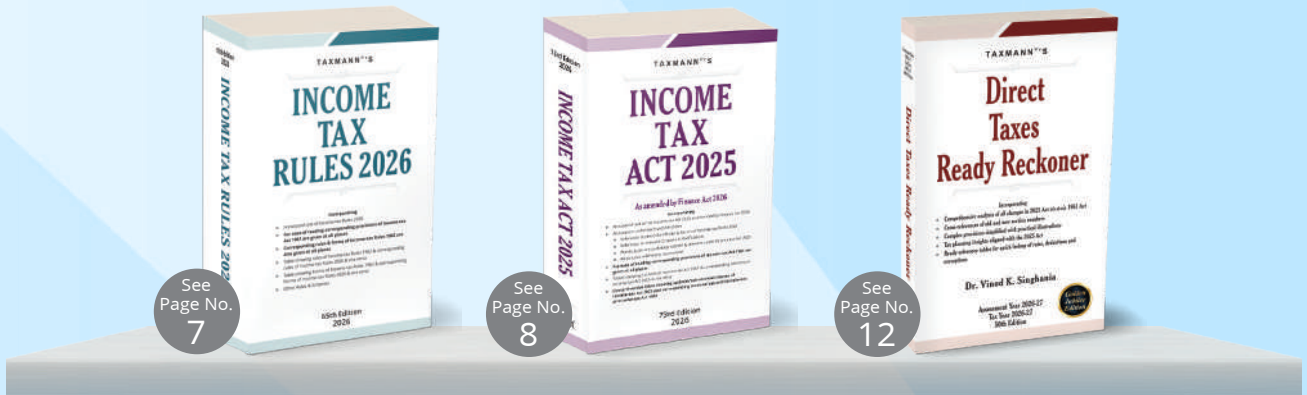
FINANCE ACT 2026



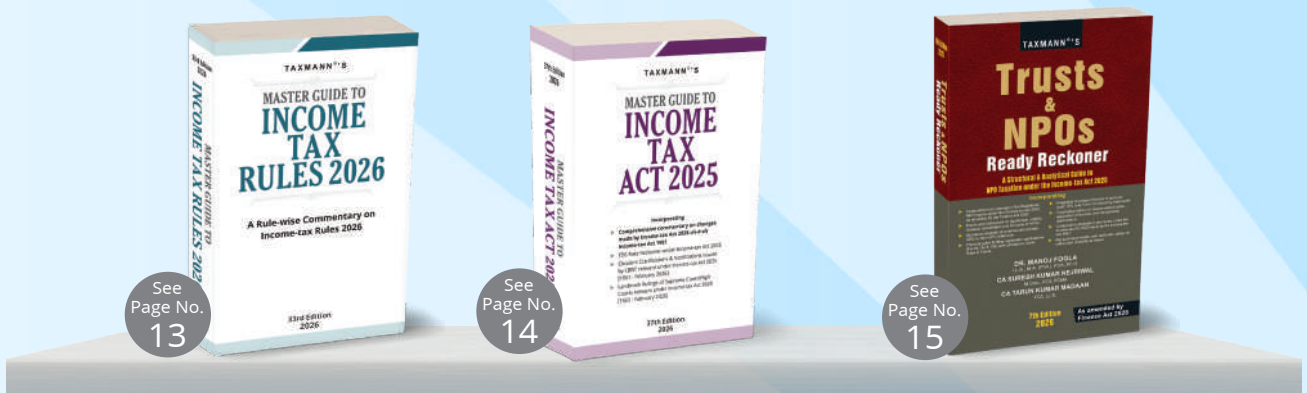
IN-PRINT & VIRTUAL PUBLICATIONS

Income Tax | International Taxation | Transfer Pricing

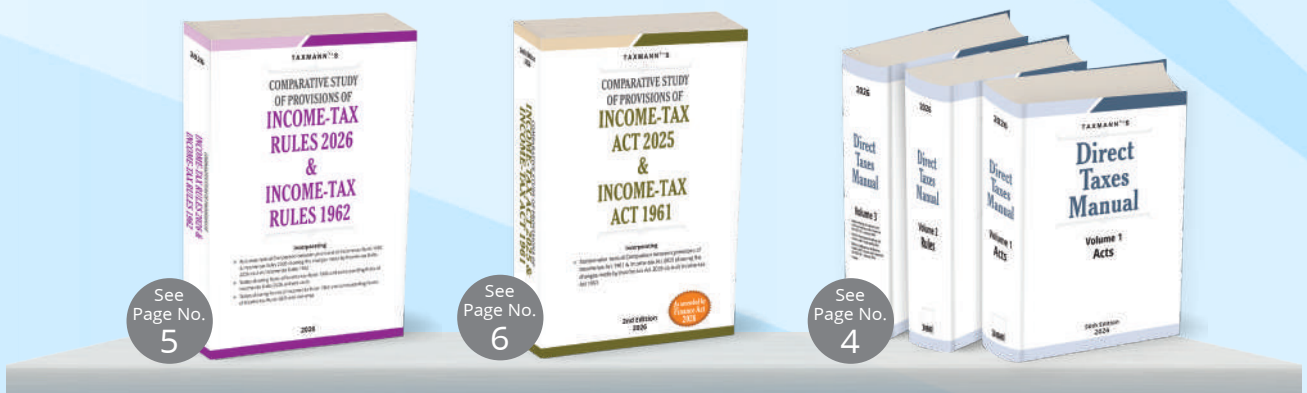
Best Seller Books



New Release Books



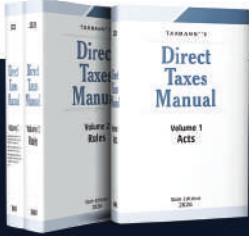
Trending Books



Income Tax

STATUTES







Every Section. Every Rule. Every Form.

Old Regime to New-Fully Mapped, Fully Amended.

Highlights

Core

- ✓ Benchmark for Excellence
 - Recognised as the most authoritative resource in direct tax.
- ✓ Trusted for Over 50 Years
 - Preferred by tax professionals, legal practitioners, and revenue officers across India
- ✓ Covers the complete legislative transition

Edition

- ✓ 56th Edition | 2026
- ✓ Updated and Amended:
 - Finance Act 2026
 - G.S.R. No. 198(E), 20-03-2026
 - Amended Up to March 2026



The Key Features

ITA 2025 as Primary Statute 536 sections, 23 chapters, 15 Schedules fully amended by Finance Act, 2026: with editorial footnotes cross-referring every provision to its 1961 Act counterpart	Finance Act 2026- Both Regimes Complete text covering amendments to the ITA 1961 (Part A) and ITA 2025 (Part B), with tax rate schedules for both Acts	6 Bi-Directional Cross-Reference Tables ITA 1961 ↔ ITA 2025 (sections: IT Rules 1962 ↔ IT Rules 2026; IT Forms 1962 ↔ IT Forms 2026)
IT Rules 2026- Full Text With computational illustrations including TNMM PLI calculations for transfer pricing (Rule 80, Allied Laws Appendix, and subject index)	Landmark Rulings (1922-February 2026) 100+ years of SC/High Court precedents as substantive digests, re-indexed to ITA 2025 sections: section-key and alphabetical key	Words & Phrases Judicially Defined Every significant statutory term interpreted by courts, mapped to the 2025 Act: section-key and alphabetical key
CBDT Circulars & Notifications (1961-February 2026) Complete 6-decade archive, organised by ITA 2025 section: section-key and alphabetical key	28 Divisions of Subordinate Legislation IT Rule 2026, ICDS, all 5 faceless schemes, ITAT Rules, Capital Gains Accounts Scheme, DRP Rules, e-proceedings schemes, savings schemes, and more	Foreign Assets of Small Taxpayers Disclosure Scheme 2026 Complete new text

Vivad Se Vishwas Framework
 Scheme, Rules, and all CBDT circulars in one place

Why This Manual?

The 2026 Edition arrives at the most consequential moment in post-independence Indian tax history- the full operative transition to the Income-tax Act 2025

Practitioners must work across **two regimes simultaneously**- legacy 1961 Act assessments and current-year 2025 Act compliance- and no other single reference bridges both with this completeness

Six Bi-directional cross-reference tables map every section, rule, and form between the old and new regimes

Over 100 years of **judicial precedent (1922-2026)** and **60+ years of CBDT guidance (1961-2026)**, re-indexed against the 2025 Act

What's Inside?

Volume 1: Acts (1,468 Pages / As amended by Finance Act 2026)

- Bi-directional concordance Tables: ITA 1961 ↔ ITA 2025 (~800 pages)
- Income-tax Act 2025 - 536 Sections, 23 Chapters, 15 Schedules (~800 pages)
- Finance Act 2026 - Complete text, both Acts (~90 pages)
- Prohibition of Benami Property Transactions Act 1988
- Securities Transaction Tax Act
- Commodities Transaction Tax Act
- Black Money Act 2015 with Black Money Rules 2015
- Direct Tax Vivad Se Vishwas Scheme 2026
- Foreign Assets of Small Taxpayers Disclosure Scheme 2026

Volume 2: Rules (1,912 Pages / Incorporating G.S.R. No. 198(E), 20-03-2026)

- Bi-directional tables: IT Rules 1962 ↔ IT Rules 2026; IT Forms 1962 ↔ IT Forms 2026 (~1,200 pages)
- 28 Divisions of subordinate legislation and procedural schemes

Volume 3: Judicial & Administrative Reference (1,716 Pages / Amended up to March 2026)

- Division 1 - 14 Schemes (ELSS, PPF, Sukanya Samridhi, Kisan Vikas Patta, Mahila Samman Savings Certificate, Senior Citizens Savings, and others)
- Division 2 - Words & Phrases Judicially Defined
- Division 3 - CBDT Circulars, Clarifications & Notifications (1961-February 2026)
- Division 4 - Landmark Rulings of SC/High Courts (1922-February 2026)

How is it Structured?

- Volume 1 → Volume 2 → Volume 3 follows the natural legal hierarchy: primary legislation → subordinate rules → interpretive and administrative reference
- Each volume is divided into **numbered, self-contained divisions** with arrangement of sections/rules, full text, and subject index
- Footnotes in Volume 1 cross-refer directly to Words & Phrases and CBDT Circular compilations in Volume 3 - creating a live navigational mesh across all three volumes
- Bi-directional tables are placed at the front of Volumes 1 and 2 - not in appendices - signalling their operational primacy
- The set functions as a **single integrated research tool** - no volume is designed to stand alone

Who is it For?



Chartered Accountants & Tax Consultants
• Dual-regime compliance - ITA 2025 and legacy 1961 Act assessments



Advocates & Litigation Specialists
• 104 years of judicial digests mapped to 2025 Act sections



Corporate Tax & Transfer Pricing Teams
• Chapter X (TP, APA, safe harbour), ICDS, MAT/AMT, IIS exemptions



NPOs and Their Advisors
• Chapter XVII regime - registration, corpus, accumulated income, commercial activities



Government Tax Officers (IRS/CBDT)
• Faceless schemes, CBDT circular archive, Chapters XIV-XVI



Financial Institutions & Banks
• Chapter XIX TDS/TCS (80+ categories), ICDS, Schedule XI provident fund rules



Law Faculty & Tax Researchers
• Most complete single source judicial record across a 100-year arc

Author : Taxmann's Editorial Board
 ISBN : 9789375619420
 Edition : 56th Edition | 2026

Pages : 5124
 Binding : Hardbound
 Price : ₹ 8,725

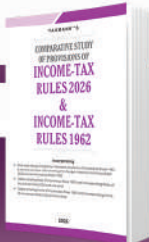






The Definitive Reference That Shows You Exactly

- What Was Retained.
- What Was Rewritten.
- What No Longer Exists.



Highlights

Core

- ✓ Word-for-word parallel comparison of IT Rules 1962 & IT Rules 2026
- ✓ 4 cross-reference tables-Rules & Forms, in both directions
- ✓ New rules flagged | Deleted rules identified | Migrated provisions listed
- ✓ Companion volume to Taxmann's Comparative Study of IT Act 2025 & IT Act 1961

Edition

- ✓ 2026 Edition
- ✓ All amendments up to 31st March 2026 incorporated

Editor 

EDITORIAL BOARD

The Key Features

Word-to-Word Two-Column Comparison

- 1962 Rules on the left, 2026 Rules on the right, aligned at the sub-rule and clause level

Visual Change Coding

- Bold - Strikethrough - deleted/modified in 2026 | Bold - newly inserted/changed in 2026

Cross-Reference Tables (Rules)

- 1962 → 2026 and 2026 → 1962, with rule numbers and headings on both sides

Cross-Reference Tables (Forms)

- 1962 → 2026 and 2026 → 1962, covering all prescribed forms

New Provisions Index

- Complete list of 2026 Rules with no 1962 counterpart

Migrated Provisions Index

- Provisions relocated from the Act into the Rules, with applicability implications

Why This Book?

The Income-Tax Rules 2026 are not a renumbering of the 1962 Rules- they are a structural overhaul

Working across both frameworks simultaneously is unavoidable during the transition period



Rules have been renumbered, consolidated, reworded, silently deleted, and freshly enacted

This book is the only resource that maps every change, provision by provision, with the exact legislative text of both frameworks in view

What's Inside?







- Provision-by-provision comparison across the entire body of both sets of Rules
- Rules on perquisites, depreciation, capital gains, TDS/TCS, transfer pricing, safe harbour, APA, GAAR, PAN, returns, search & seizure, appeals, non-profit organisations, recognised funds, and more
- Entirely new 2026 frameworks: crypto-asset reporting, Registered Valuer regime, faceless assessment procedure
- Identification of silently deleted rules with no 2026 equivalent
- Identification of rules consolidated from multiple 1962 provisions into single 2026 rules

How is it Structured?

Section I | Reference Tables & Transitional Mapping

All four cross-reference tables (Rules and Forms, both directions), list of migrated provisions, and complete inventory of new 2026 Rules- enabling instant look-up without entering the main text

Section II | Comparative Study of Provisions

Rules presented in 1962 order with 2026 counterparts alongside. New 2026 Rules covered in a standalone opening section. Every entry carries exact legislative text- provisos, Explanations, tables, sub-items- with visual coding applied throughout

Who is it For?



Chartered Accountants, Tax Advocates & Company Secretaries
Compliance, assessments, appeals



Corporate Tax & Legal Teams
Transfer pricing, TDS/TCS, safe harbour, return filings



Tax Administrators & Revenue Officers
Structural reference for the new Rules



Researchers, Academics & Students
Legislative transition from the 1961/1962 to the 2025/2026 framework

Author : Taxmann's Editorial Board

ISBN : 9789375619581

Edition : 2026 Edition

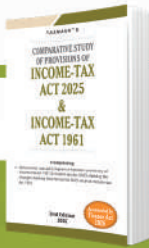
Pages : 912

Binding : Paperback

Price : ₹ 2,495









The 1961 → 2025 Transition Reference

› Word-to-Word
› Two-column
› Change Mark-up
› Finance Act 2026

Highlights

Core

- ✓ A word-to-word, two-column comparison of both statutes' complete, unabridged, and current
- ✓ Aligned down to sub-section, clause, sub-clause, proviso, and Explanation
- ✓ Typographically coded change mark-up throughout

Edition

- ✓ 2nd Edition | 2026
- ✓ Amended by Finance Act 2026

Editor  EDITORIAL BOARD

The Key Features

Word-to-Word Textual Comparison

- Both statutes reproduced verbatim in facing columns

Alignment to the Smallest Operative Unit

- Sub-section, clause, sub-clause, item, sub-item, proviso, and Explanation
- Typographic Change Mark-up**: Deletions/modifications in **bold strikethrough**; insertions/simplifications in **bold**

Cross-Mapping Table of Contents

- Every 1961 Act section mapped to its 2025 Act counterpart(s) with page references navigable from either direction

2025-Only Provisions Compiled Separately

- Provisions with no 1961 Act counterpart collated at the end; coverage is total

Finance Act, 2026 Incorporated

- Both Acts reproduced as currently amended

Unmatched Editorial Precision

- Mapping built at the level of individual sub-elements: reordered sub-clauses, dropped provisos, and table restructured provisions all handled with editorial judgment

Why This Book?

The 1961 Act and the 2025 Act cannot be read against each other without a structured map—this book is that map

very level of the legislative text is covered: nothing is left to inference



No summary, no paraphrase—the operative text of both statutes, placed in direct confrontation

The only reference that covers both the statutory text and the complete cross-mapping architecture in a single volume

What's Inside?

Complete operative text of both statutes—every section, sub-section, Schedule, and appendix

Foundational provisions, exemptions, all five heads of income, special tax regimes, international taxation, and the full procedural architecture

A bilateral cross-mapping index covering the full legislative architecture of both statutes

A standalone terminal section compiling all 2025 Act provisions without a 1961 Act counterpart

How is it Structured?



How to Read This Book

Explains the dual-column convention, the change-marking system, and the treatment of multi-to-one and one-to-many section correspondences

Cross-Mapping Table of Contents

Bilateral index with page references: every 1961 Act section against its 2025 Act counterpart(s)

Corresponding Provision

Sub-section-level cross-reference table before each comparison entry

Textual Comparison

Dual-column main body with change mark-up, sequenced by the 1961 Act

2025 Act Provisions Without a 1961 Act Counterpart

Standalone compilation at the end

Who is it For?



Tax Professionals, CAs & Senior Departmental Officers
Translates existing 1961 Act expertise into the 2025 Act, section by section, without loss of institutional knowledge



Newer Professionals, CA/Law Students & Compliance Teams
Provides the 2025 Act in full legislative context, with the 1961 Act as the readable baseline



Litigators & Appellate Practitioners
Enables precise cross-regime mapping for matters where both statutes apply simultaneously



Researchers & Policy Analysts
A single reference covering six decades of statutory evolution in structured comparative form

Author : Taxmann's Editorial Board
 ISBN : 9789375610823
 Edition : 2nd Edition | 2026

Pages : 1832
 Binding : Paperback
 Price : ₹ 3,595



65th Edition
G.S.R. No. 198(E), dated 20-03-2026

- ▶ Every Rule Cross-referenced Across Three Layers
- ▶ 1962 Counterpart | 1961 Act Section | Operative Forms
- ▶ Four Master Bidirectional Tables



TAXMANN
THE LAWS OF INDIA

Highlights

Core

- ✓ The Definitive Reference for Income Tax Procedural Law in India
- ✓ 65 Consecutive Annual Editions, an Unmatched Editorial Legacy in Indian Tax Publishing

Edition

- ✓ 65th Edition | 2026
- ✓ Incorporates G.S.R. No. 198(E), Dated 20-03-2026

Editor **Taxmann**
EDITORIAL BOARD

The Key Features

Annotated Text

Every rule carries inline citations to the corresponding provision of the Income-tax Act 1961

Parallel 1962 Citation

The corresponding rule/form under the Income-tax Rules 1962 is noted at every rule and form

4 Master Cross-Reference Tables

Bidirectional rule-to-rule and form-to-form lookup tables
+ (1962 - 2026 & + 2026 - 1962)

21-Division Structure

Complete coverage of all procedural law: core rules, ICDS, faceless schemes, appellate rules, transaction tax rules, savings schemes, and others

Allied Laws Appendix

Full text of Allied Laws provisions referenced in the Rules, reproduced within the volume

Rule-wise & Form-wise Contents

Each Division opens with its own arrangement of rules as a standalone navigation guide

Detailed Subject Index

Keyword-based index in Division I for rule location without prior knowledge of rule numbers

Why This Book?

Every rule, form, and Act provision is cross-referenced across both frameworks

Bridges the 1962 and 2026 frameworks seamlessly, no ambiguity, no need for multiple references

The only single-volume consolidation of the complete income tax procedural corpus

What's Inside?

Income-tax Rules 2026 - Annotated text, Allied Laws Appendix, Subject Index	Income Computation & Disclosure Standards (ICDS)	e-Appeals Scheme 2023
Income-tax (Appellate Tribunal) Rules 1963	Faceless Appeal Scheme 2021	Faceless Penalty Scheme 2021
Commodities Transaction Tax Rules 2013	Securities Transaction Tax Rules 2004	Capital Gains Accounts Scheme 1988
Prohibition of Benami Property Transactions Rules 2016	Centralised Processing of Returns Scheme 2011	e-Verification Scheme 2021
e-Advance Rulings Scheme 2022	Faceless Jurisdiction of Income-tax Authorities Scheme 2022	e-Assessment of Income Escaping Assessment Scheme 2022
Faceless Inquiry or Valuation Scheme 2022	e-Dispute Resolution Scheme 2022	Senior Citizens Savings Scheme 2019
National Savings Certificates (VIII Issue) Scheme 2019	Income-tax (Certificate Proceedings) Rules 1962	Bank Term Deposit Scheme 2006

How is it Structured?

Cross-Reference Tables

Four bidirectional master lookup tables at the front: Rules 1962 • 2026 and Forms 1962 • 2026

21 Self-Contained Divisions

Each with its own arrangement of rules, full statutory text, and supplementary material

Triple-Layer Annotation

At every rule:

- ✓ Corresponding 1962 Rule in the header
- ✓ Corresponding 1961 Act section in footnotes
- ✓ Form cross-references inline

Allied Laws Appendix

Full text of all Allied Laws provisions (Companies Act, FEMA, RBI Act, etc.) referenced in the Rules






Who is it For?



Chartered Accountants, Cost Accountants & Company Secretaries



Tax Litigators & Advocates (ITAT, High Courts, Supreme Court)



Corporate Tax Departments & In-house Counsel



Income-tax Department Officers



Law Firms & Direct Tax Advisory Practices

CA Final | CS Executive / Professional | CMA Final | LL.M. Students

Academic Researchers & Law Faculty

Pages : 1832

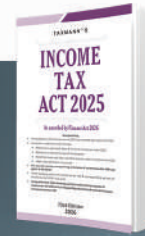
Binding : Paperback

Price : ₹ 2,995



Four-Layer Annotations. Complete 1961-2025 Mapping.

Everything You Need to Navigate the New Income Tax Act.



Highlights

Core

- ✓ 1,500+ Pages | 535+ Sections | 22 Chapters | 5 Legislative Instruments
- ✓ 3 Cross-Reference Tables | 350+ Pages 4-Layer Section Annotations
- ✓ Taxmann's Flagship Direct Tax Publication | 6+ Decades of Editorial Continuity

Edition

- ✓ 73rd Edition | 2026
- ✓ Finance Act 2026 - Fully Incorporated

Editor **Taxmann**
EDITORIAL BOARD

The Key Features

Four-Layer Annotation Under Every Section

- Rules & Forms - Applicable Income-tax Rules 2026 and prescribed forms cited inline
- Circulars & Notifications - Relevant CBDT circulars cited directly beneath each provision; historical circulars retained where operative
- Judicially Noticed Words & Phrases - Terms with established judicial meaning flagged at the precise provision where they arise
- Allied Laws - Cross-referenced statutes identified with full text reproduced in the Appendix

Self-Contained Allied Law Reference

- Full text of every cited provision from 10+ statutes reproduced in the Appendix
- No separate volumes required

Finance Act 2026 - Incorporated, Not Appended

- Every amendment merged directly into the statutory text with effective date footnotes
- Prior text retained in footnotes for reference

Three-Tier 1961-2025 Correspondence System

- Inline 'Corresponding Provision' reference under every section
- Table 1 | 1961 Act + 2025 Act
- Table 2 | 2025 Act + 1961 Act
- Comprehensive Table | Sub-section and Clause Level

Five Legislative Instruments in One Volume

- Complete desk reference without supplementary purchases

Why This Book?

The Income-tax Act 1961 stands repealed from 1st April 2026

The Income-tax Act 2025 is the most consequential restructuring of Indian direct tax law in over six decades

Every section is renumbered, every provision is restructured

Practitioners need a reliable, annotated and fully mapped reference to navigate the transition

This is that reference

What's Inside?

Preliminary Tables -
3 cross-reference tables mapping the complete 1961+2025 transition at section, sub-section, and clause level (350+ pages)

Division One -
Full annotated text of Income-tax Act 2025 as amended by Finance Act 2026 | Appendix of Allied Laws | Subject Index

Division Two -
Finance Act 2026

Division Three -
Securities Transaction Tax

Division Four -
Commodities Transaction Tax

Division Five -
Foreign Assets of Small Taxpayers Disclosure Scheme 2026

How is it Structured?

Layer 1 | Macro Cross-Reference

350+ pages of 1961-2025 tables at section, sub-section, and clause level

Layer 2 | Chapter & Section Arrangement

Section-by-section page reference across all 535+ sections and their sub-divisions

Layer 3 | Annotated Section Text

Statutory text + Corresponding Provision + Rules, Circulars, Judicial Phrases, and Allied Law footnotes

Layer 4 | Appendix

Full text of every allied statute cited in the Act; no external volumes needed

Layer 5 | Subject Index

Who is it For?



Chartered Accountants & Tax Advocates
Daily advisory, compliance, and litigation reference



Corporate Tax Departments & CFOs
Transition navigation across MAT, transfer pricing, capital gains, and the new tax regime



Income Tax Officers & Tribunal Members
Assessment, reassessment, search, survey, and appellate proceedings



International Tax Practitioners
DTAA, GAAR, CbCR, APA, IFSC, and non-resident taxation



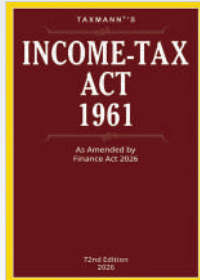
CA/CS/CMA Students & Law Aspirants
Examination resource and professional foundation

Author : Taxmann's Editorial Board
ISBN : 9789375610083
Edition : 73rd Edition | 2026

Pages : 1536
Binding : Paperback
Price : ₹ 2,795



Income-tax Act 1961



Author : Taxmann's Editorial Board
ISBN : 9789371264778
Edition : 72nd Edition | 2026

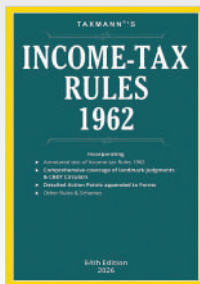
Pages : 1888
Binding : Paperback
Price : ₹ 2,995

Income-Tax Act 1961 remains India's most authoritative and complete reference on direct tax—presenting the full text of the Act as amended by the Finance Act 2026. What sets this Edition apart is its expanded legislative scope: beyond the core statute, it incorporates the complete Finance Act 2026 (covering amendments to both the Income-tax Act 1961 and the Income-tax Act 2025), updated Securities and Commodities Transaction Tax provisions, and the Foreign Assets of Small Taxpayers Disclosure Scheme 2026. Every section across all 23 Chapters and 14 Schedules is reproduced in full with exhaustive amendment-history footnoting, while an integrated Appendix reproduces provisions from 50+ allied statutes, eliminating the need for separate cross-referencing. Designed simultaneously as a legislative reference, compliance tool, research base, and professional quick-reckoner, it is the definitive single-volume direct tax library.



Scan & Buy

Income-tax Rules 1962



Author : Taxmann's Editorial Board
ISBN : 9789375616146
Edition : 64th Edition | 2026

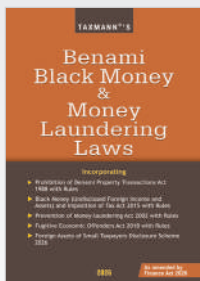
Pages : 2412
Binding : Paperback
Price : ₹ 2,795

Income-Tax Rules 1962 (64th Edition | 2026) is the definitive, annotated compendium of the Income-tax Rules, incorporating all amendments notified up to the IT (Amendment) Rules 2026, with rules amended during 2024–2026 printed in italics for quick identification. Each rule is annotated with landmark rulings from the Supreme Court, High Courts and the ITAT, integrated alongside CBDT Circulars, Notifications and Instructions at the precise sub-rule, clause or proviso where they are most relevant—providing statute, judicial interpretation and administrative clarification in a single reading frame. The book also includes detailed action points attached to every prescribed form, comprehensive depreciation rate tables from AY 1984–85 onwards, compiled texts of related law provisions from cross-referenced enactments, and coverage of allied rules and schemes.



Scan & Buy

Benami Black Money & Money Laundering Laws



Author : Taxmann's Editorial Board
ISBN : 9789375617167
Edition : 2026 Edition

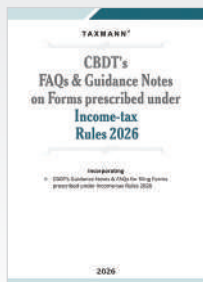
Pages : 588
Binding : Paperback
Price : ₹ 1,450

Benami Black Money & Money Laundering Laws (2026 Edition) is the definitive single-volume reference for India's anti-black money statutory regime—consolidating five foundational laws in one authoritative compilation, fully updated to the Finance Act 2026. Spanning 588 pages across five self-contained Divisions, the volume presents the complete text of the Benami Act 1988, the Black Money Act 2015, the Fugitive Economic Offenders Act 2018, and the PMLA 2002—each with its full complement of subsidiary rules, regulations, circulars, notifications, and Supreme Court and High Court case law annotated directly under the relevant provisions. The 2026 Edition debuts a new Division reproducing the Foreign Assets of Small Taxpayers Disclosure Scheme 2026 (Sections 130–144 of the Finance Act 2026).



Scan & Buy

CBDT's FAQs & Guidance Notes on Forms Prescribed under Income-tax Rules 2026



Author : Taxmann's Editorial Board

ISBN : 9789375611066

Edition : 2026 Edition

Pages : 864

Binding : Paperback

Price : ₹ 995

CBDT's FAQs & Guidance Notes on Forms Prescribed under Income-tax Rules 2026 compile all CBDT-issued material into 863 pages, covering approximately 167 prescribed forms related to TDS/TCS, transfer pricing, international taxation, non-profit registration, special regimes, appellate proceedings, and administrative filings. It serves as the single authoritative reference for form-specific compliance under the new regime. Each form entry is consistently structured, including explicit cross-references to predecessor forms, dual mapping to 1961/2025 Act sections, filing calendars, part-by-part form breakdowns, historical filing data, and a numbered FAQ set. There are no third-party commentaries—the interpretive voice is entirely that of the CBDT.



Scan & Buy

The Budget [Income-tax | GST | Customs] | 2026-27



Author : Taxmann's Editorial Board

ISBN : 9789375618904

Edition : 2026 Edition

Pages : 560

Binding : Paperback

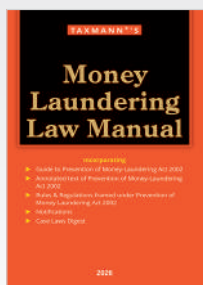
Price : ₹ 1,195

The Budget [Income-tax | GST | Customs]-2026-27 (2026 Edition) is Taxmann's definitive imprint edition of the Union Budget 2026-27, purpose-built as a first-response statutory reference for professionals on Budget Day. It consolidates the complete and operative Budget framework for Income-tax, GST, and Customs into a single, authoritative volume, enabling direct movement from policy intent to legislative text and official explanation. The book integrates the Budget Speech, Finance Bill 2026, Notes on Clauses, explanatory memorandum, notifications, and departmental communications for end-to-end coverage. Produced and dispatched at unmatched speed, it empowers professionals to commence immediate clause-level analysis, advisory work, and compliance planning without reliance on fragmented or delayed sources.



Scan & Buy

Money Laundering Law Manual



Author : Taxmann's Editorial Board

ISBN : 9789371264426

Edition : 2026 Edition

Pages : 524

Binding : Paperback

Price : ₹ 995

Money Laundering Law Manual is a definitive one-stop compendium on the PMLA 2002, including allied rules, notifications, and amendments. Edited by Taxmann, it pairs a section-wise annotated Act with the latest RBI KYC Directions 2016 and a consolidated set of rules and regulations. An expert digest of landmark Supreme Court and High Court rulings distills judicial trends, making complex AML provisions more accessible. Five divisions—Guide, Act, Rules, Notifications, Cases—feature cross-references and subject indexes for effortless navigation. A must-have desktop reference for litigators, compliance officers, academics, and regulators who need quick, authoritative guidance on India's AML regime.



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Income Tax

COMMENTARIES





1961 Act | 2025 Act | Finance Bill 2026

THREE LAYERS OF THE LAW

One Volume –Direct Taxes Ready Reckoner

Highlights

Core

- ✓ 50th Golden Jubilee Edition-Five decades of uninterrupted publication
- ✓ Taxmann's Flagship Title in Direct Taxation
- ✓ All section references default to the Income-tax Act 2025: all rule references default to the Income-tax Rules 2026-facilitating the profession's transition to the new framework

Edition

- ✓ 50th Edition
- ✓ Updated for Finance Bill, 2026 (as passed by Lok Sabha)
- ✓ Applicable for Assessment Year 2026-27 | Tax Year 2026-27



Author
Dr. Vinod K. Singhania

The Key Features

Finance Bill 2026-Fully Integrated

All amendments incorporated chapter-by-chapter, highlighted at the point of relevance

Amendments at a Glance with Case Studies

Three-part Reference covering Finance Bill 2026 (Part A), Income-tax Act 2025 (Part B), and Income-tax Rules 2026 (Part C)-each with numerical case studies

Section-wise Cross-Reference Index

Bidirectional mapping of every 1961 Act section to its 2025 Act equivalent

New vs. Old Tax Regime-Parallel Analysis

Complete treatment for all assessee categories including four corporate tax regimes

Salaries-Revised Allowance Tables

Updated AY 2026-27 limits with HRA metro-city reclassification

Presumptive Taxation-1961 Act vs. 2025 Act

Critical differences highlighted with comparative illustrations

Updated Return-Multi-Scenario Analysis

Graded additional tax of 34%-70% with four-scenario rupee computations

TDS/TCS-100+ Provisions

Complete rates, thresholds, surcharge overlays, and form references

Penalty Tables-Consolidated

Every default quantified under both Acts

Life Insurance Policy Taxation

Four-regime matrix with multi-variable case studies

Why This Book?

The 50th Edition operates amid unprecedented regulatory complexity-three concurrent legislative layers demand a single authoritative reference:

- The Income-tax Act 1961 and the Income-tax Act 2025 operate simultaneously
- The Finance Bill 2026 amends both Acts with differing effective dates
- The Income-tax Rules 2026 replaces the 1962 Rules entirely-renumbering sections, redesignating forms, and restructuring procedural timelines

The DTRR 50th Edition addresses all three layers in one volume

What's Inside?

18 Referencers Tax Rates | Amendments at a Glance | New Tax Regime | ICDS | Historical Tax Rates | Gold & Silver Rates | Tax Saving Schemes | Depreciation Tables | Deductions & Allowances | Cost Inflation Index | NSC Interest | Withholding Tax Rates | Limitation Periods | Notice Time Limits | LIP Computation | Capital Gains Exemptions | 1961-2025 Act Transition | Compliance Dates

Five Heads of Income Salaries | House Property | Business & Profession | Capital Gains | Income from Other Sources

Procedural Coverage Clubbing of Income | Set-off & Carry-Forward of Losses | Exemptions & Deductions | Returns (all five types) | Advance Tax | TDS/TCS | Tax Computation Templates | Penalty (50+ defaults) | Interest | NPOs | Business Trusts | InVTs | Tonnage Tax | STT/CTT | Cash Transaction Restrictions

How is it Structured?

Part A - Study of Direct Taxes

18 Referencers and chapter-by-chapter analysis-statutory text, worked illustrations, case studies, and cross-references in a single integrated narrative

Part B - Tax Tables (AY 2026-27)

Pre-computed liability tables for all assessee categories under both regimes: TDS/TCS rate tables

Part C - Market Quotations

Gold and silver rates for fair market value and Indexed cost computation

Part D - Tax Tables | AY 2020-21 to AY 2025-26

Historical tables for pending assessments, reassessments, and appeals

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 ISBN : 9789371264044
 Edition : 50th Edition | Tax Year 2026-27

Pages : 712
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Two-way Concordance Tables
Old → New Rules & Forms

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- ✓ 333 rules covered, Rule 1 to Rule 333
- ✓ 4 front-matter concordance tables
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- ✓ 2 expert authors

Edition

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- ✓ Incorporating G.S.R. No. 198(E), dated 20-03-2026

Authors




Adv. M.K. Pithisaria

CA. Abhishek Pithisaria

Every Rule is Mapped Three Ways

For each of the 333 rules, the book maps it to:

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- 1 The corresponding Form under both the new and old frameworks

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Comparative
Concordance

Transition
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Four Bi-Directional Concordance Tables

Rules of 1962 → Rules of 2026

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Rules of 2026 → Rules of 1962

Forms of 1962 → Forms of 2026

Forms of 2026 → Forms of 1962

The Five-Layer Analysis Per Rule

Statutory Background
Tracing the parent provision in the 2025 Act

Sub-rule-wise Procedural Commentary
Authorities, formats, timelines, conditions

Tabulated Notified Items
Notifications, authorities, forms with full citations

Comparison Table
'2026 Rules vis-à-vis 1962 Rules' with point-by-point divergences

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Interpretational gaps, drafting inconsistencies and silent areas

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Every form mapped to its DGT (Systems) notification

Coverage at a Glance

12 Thematic Clusters Across 333 Rules

thematic clusters across 333 rules:	Preliminary, Residence & Source	Salary, Perquisites & Allied Provisions
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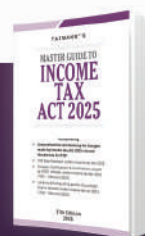
Author : M.K. Pithisaria, Abhishek Pithisaria
 ISBN : 9789375618560
 Edition : 33rd Edition | 2026

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- Comparative Commentary
- TDS/TCS Reckoner
- CBDT Guidance (1961-Feb. 2026)
- Landmark Rulings (1922-Feb. 2026)

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- ✓ 1,800+ Pages / 4 Divisions
- ✓ Covers ITA 2025 & ITA 1961 | Effective 1 April 2026
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- 1 Section-numbering discontinuity between the two Acts fully resolved—CBDT guidance and judicial rulings are mapped to ITA 2025 section numbers throughout
- 1 A century of Supreme Court and High Court jurisprudence curated, indexed, and made immediately accessible under the new statute
- 1 The only publication that maps every legacy CBDT circular, clarification, and notification to the corresponding ITA 2025 provision

What's Inside?

Division One | Comparative Commentary | -463 pages

- 20 chapters | Each change analysed in three-part format
- ITA 1961 position → ITA 2025 provision → Analysis
- Ch. 1 | Introduction - Legislative history & structural statistics
- Ch. 2 | Definitions - Unified 'Tax Year' concept
- Ch. 3 | Basis of Charge - TCS included in charging section
- Ch. 4 | Salary & House Property - Exemptions realigned as deductions
- Ch. 5 | Business Income - Depreciation & presumptive schemes
- Ch. 6 | Capital Gains - Buyback → Capital gains
- Ch. 7 | Other Sources - No deemed dividend on intra-group loans
- Ch. 8 | Deductions & Exemptions - 7 new exemptions introduced
- Ch. 9 | Registered NPOs Entirely redesigned framework
- Ch. 10 | Special Tax Rates - Unexplained income: 60% → 30%
- Ch. 11-20 | Tonnage Tax to Miscellaneous - Transfer Pricing | TDS/TCS | Penalties | Prosecution

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- Each chapter opens with an Overview para listing all changes in that subject area
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- Cross-references provided across chapters where changes have consequential implications in another subject area

Division Two

- Master TDS table & Separate TCS table
- 9 column-heads per table
- Footnoted conditions covering rates in force, specified persons, PAN/Aadhaar differentials, and exemptions

Divisions Three & Four

- Each preceded by two independent indices:
 - Section key - organised by ITA 2025 section number
 - Alphabetical key - organised by subject
- Division Three: CBDT materials presented chronologically under each section
- Division Four: Rulings presented under sub-headings derived from the legal principle established

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- Officers of the Income Tax Department
- Tax Policy Professionals & Academics

Author : Taxmann's Editorial Board
ISBN : 9789375613633
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Pages : 1816
Binding : Paperback
Price : ₹ 2,995





From the Income-tax Act 1961 to the Income-tax Act 2025

*The Working Reckoner for the Complete Life Cycle of a
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- ✓ Every Form from 104 to 114 explained
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Edition

- ✓ 7th Edition | 2026
- ✓ Amended by the Finance Act 2026

Authors



Dr Manoj
Fogla



CA Suresh
Kumar
Kejriwal



CA Tarun
Kumar
Madaan

Why This Edition?

*The First Edition Fully Rewritten Around the
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The 7th Edition of the *Trusts & NPOs Ready Reckoner* is the first edition that is fully rewritten around the architecture of the new statute.

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- The new self-contained code at Sections 332-355
- The Income-tax Rules 2026
- The redesigned Form 104-114 architecture
- The Section 53b savings framework
- The Finance Act 2026 amendments

How Every Chapter is Written

A Uniform Internal Architecture Across All 78 Chapters

Chapter Summary
The issues addressed at the head of the chapter

Statutory Backdrop
The ITA 1961 position with a Corresponding Provisions block and section-mapping table

Statutory Text
The ITA 2025 provision (as amended by the Finance Act 2026) reproduced verbatim

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With worked illustrations and comparative tables

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Inside the Book

1,112 Pages of Working Reference

14 Parts
following the operational sequence of the NPO life cycle

78 Chapters
with uniform internal architecture

3 Appendices
reproducing Sections Rules and Forms

11 Forms
explained field-by-field (104 to 114)

43 Clauses
of Form 112 walked through individually

70 Practical FAQs
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ITA 1961 and ITA 2025 addressed in parallel

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Mapped to the Operational Sequence of the NPO Life Cycle

Block I | Conceptual & Legislative Framework (Chs. 1-5)
Transition, special regime, charitable and religious purpose, definitions

Block II | Constitution & Registration (Chs. 6-23)
Legal forms, trust deed amendments, registration framework, Forms 104-107

Block III | Income: Classification, Application & Accumulation (Chs. 24-30)
Income streams, anonymous donations, corpus, capital gains, depreciation, Forms 108-111

Block IV | Commercial Activities, Compliance & Audit (Chs. 31-63)
Sec. 314-316, Form 112, walkthrough, Schedule XVI investments, Forms 113-114

Block V | Violations, Consequences & Special Regimes (Chs. 64-77)
Cancellation, merger, surrendered income, Schedule exemptions, CSR, mutuality, unregistered NPOs

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What's Covered

The Complete Coverage Map

Foundations

- Legislative evolution
- Conceptual shift
- Charitable & religious purpose
- Constitution & trust deed amendment

Strategic & Special Regimes

- Violations, cancellation, merger
- Accrued income (Sec. 352)
- Schedule-based exemptions
- CSR framework & tax implications
- Doctrine of mutuality
- Unregistered NPOs

Operational Compliance

- Registration framework: Forms 104 to 107
- Income classification
- Specified income & anonymous donations
- Corpus & deemed corpus donations
- Project grants & TDS
- Application of income
- Capital gains, depreciation, set-off
- Accumulation & deemed accumulation
- Commercial activities (GPU and non GPU)
- Books of account, audit, Form 112
- Investment modes & Schedule XVI

Author : Manoj Fogla, Suresh Kumar Kejriwal, Tarun Kumar Madaan

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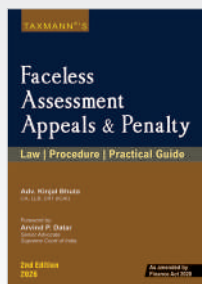
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Author : Kinjal Bhuta
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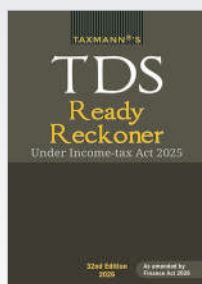
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Faceless Assessment Appeals & Penalty – Law | Procedure | Practical Guide is a practitioner's reference on India's faceless tax regime as amended by the Finance Act 2026, covering faceless assessments, faceless appeals before the JCIT(A) and CIT(A), faceless penalty proceedings and the allied e-schemes alongside them. Its defining feature is the parallel handling of the Income-tax Act 1961 and the Income-tax Act 2025, with comparative tables mapping every section, rule and form across both statutes during the transitional period. The book layers black-letter exposition with the internal CBDT SOPs of every faceless unit decoded question-by-question, an original survey of 25 senior practitioners on seven years of faceless practice, and fifteen worked case scenarios with full specimen submissions on recurring scrutiny and re-assessment issues.



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TDS Ready Reckoner



Author : Taxmann's Editorial Board
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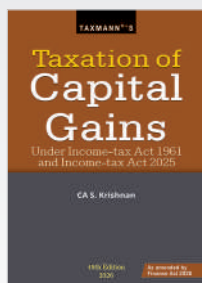
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TDS Ready Reckoner is the definitive guide to Tax Deduction and Tax Collection at Source under the Income-tax Act 2025, read with the Income-tax Rules 2026, as amended by the Finance Act 2026. This 32nd Edition is the first to be fully rewritten around Chapter XIX of ITA 2025, where 50-plus stand-alone sections of ITA 1961 have been consolidated into sections 392 to 401 and Forms 121 to 150, with a running bridge to the old regime throughout. For every payment type, it sets out who deducts, at what rate, threshold, timing, and consequences of default—followed by the certificate, return, self-declaration, and correction-statement obligations. Across six Divisions, 76 chapters and 4 Appendices, with seven front-matter reference matrices and CBDT's Guidance Notes on Forms 121 to 150, it is the one-stop compliance manual for professionals, in-house teams and revenue authorities transitioning to the new regime.



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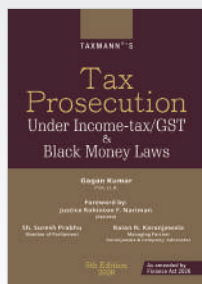
Pages : 1544
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Taxation of Capital Gains by CA. S. Krishnan is the definitive practitioner reference on capital gains taxation in India—now in its 15th Edition (2026) and the first commentary to span two coexisting statutory frameworks simultaneously. Covering both the Income-tax Act 1961 and the Income-tax Act 2025 as amended by the Finance Act 2026, it provides per-chapter cross-reference tables, judicial coverage up to March 2026 across all Benches, and the author's own reasoned views on contested questions—making it as much an analytical companion as a statutory commentary. Across 34 chapters and 1,500+ pages, it addresses every dimension of capital gains taxation: charging conditions, transfer mechanics, computation, exemptions, tax rates, loss treatment, and specialist topics including slump sale, joint development agreements, NRI taxation, ULIPs, and depreciable assets.



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Author : Gagan Kumar
ISBN : 9789375610410
Edition : 5th Edition | 2026

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Price : ₹ 1,395

Tax Prosecution by Gagan Kumar is a practitioner-grade treatise dedicated exclusively to tax prosecution law and procedure—covering the Income-tax Act, GST, and the Black Money Act 2015 under one cover. It arrives at a defining moment: the Income-tax Act 2025 is in force from April 1, 2026, yet the 1961 Act continues to govern a large body of pending proceedings. It cross-references both regimes throughout, with a complete section-mapping table. Updated for the Finance Act 2026 and the BNSS 2023, it covers the entire prosecution lifecycle, from offences and sanction through trial, compounding, and appellate remedies, alongside a standalone treatment of GST prosecution and the Black Money Act.



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ISBN : 9789375615132
Edition : 2nd Edition | 2026

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Authors : Raj K. Agarwal, Rakesh Gupta
ISBN : 9789375612582
Edition : 9th Edition | 2026

Pages : 608
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Price : ₹ 1,645

'Taxation of Real Estate Developers & Joint Development Arrangements with Accounting Aspects' is an authoritative practitioner's guide. The 9th Edition (2026) is the first to address the transition year of the Income-tax Act 2025, aligning each provision from the 1961 Act to its 2025 equivalent—useful for both pending and new assessments. Across 15 chapters, it comprehensively covers JDA taxation topics: CCM vs. PCM controversy, year of transfer, capital versus business asset classification, deeming provisions under ss. 50C/43CA/56(2)(x), section 45(5A)/67(14), affordable housing, agricultural land, and 'on money' search scenarios—with accounting standards (AS-7, AS-9, ICDS-III & IV, IFRS 15) fully integrated into the tax analysis. Supported by a judicial digest of SC, HC, and ITAT decisions up to 2025, with each paragraph indexed for litigation reference.



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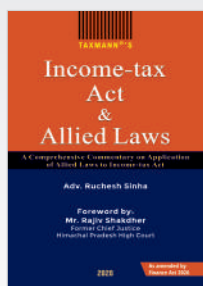
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Gold & Taxation is India's first and only dedicated treatise on gold taxation, this Fifth Edition covers every form of gold and silver-jewellery, ETFs, Sovereign Gold Bonds, Mutual Funds, futures, bank lockers, and more—alongside full GST treatment for consumers and traders. Updated for the Income-tax Act 2025, Union Budget 2026, and the post-Finance Act 2024 capital gains overhaul, every provision is cross-referenced between ITA 2025 and ITA 1961. Spanning 23 chapters and 10 appendices, it consolidates income-tax law, GST, valuation, search and seizure, PMLA, and investment taxation into a single reference—with case law from the Supreme Court and 17 High Courts, worked numerical scenarios, comparative tables, and practical tips throughout. Written in an accessible style that pairs statutory rigour with anecdote and worked examples, it serves individuals, women with stridhan claims, jewellers, CAs, investors, and NRIs—each finding something directly actionable.



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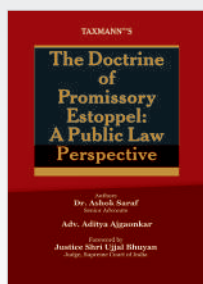
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Income permeates every field of law—yet courts adjudicate matrimonial disputes, cheque dishonour cases, benami proceedings, PMLA prosecutions, and corporate fraud matters with near-complete disregard for what the Income-tax Act has already established about the financial position of the parties. Income-tax Act & Allied Laws by Adv. Ruchesh Sinha is the first structured resource to address this gap—mapping, with statutory precision and courtroom depth, the exact points of intersection between the Income-tax Act 2025 and ten major Indian statutes across twelve chapters. Each chapter reproduces key provisions of both the ITA and the allied statute verbatim, followed by substantive analytical notes, cross-statutory mapping, annotated case law with ratio extracted, and 10-19 deployment-ready FAQs—making it simultaneously a primary text, an annotated commentary, and a practitioner's reference.



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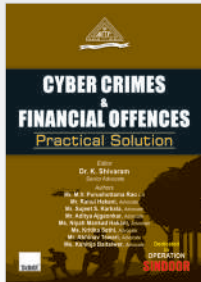
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The Doctrine of Promissory Estoppel: A Public Law Perspective, authored by Dr Ashok Saraf (Senior Advocate) and Adv. Aditya Ajgaonkar, is the first dedicated public law treatise on one of Indian jurisprudence's most litigated yet least systematically examined doctrines. Moving decisively away from the conventional treatment of promissory estoppel as a contract law appendage, the work positions it as a mature principle of administrative and constitutional accountability—one that has been shaped, tested, and refined through landmark Supreme Court rulings from Indo-Afghan Agencies to Motilal Padampat, and applied across taxation, land reform, governmental incentives, and political promises.



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Author : All India Federation of Tax Practitioners

ISBN : 9789375618140

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Pages : 464

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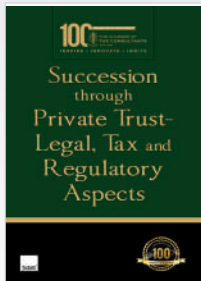
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Cyber Crimes & Financial Offences – Practical Solution is a definitive publication for India's fast-evolving landscape of digital fraud and financial crime. Developed by AIFTP under the editorship of Dr K. Shivaram, it unifies expertise from law, taxation, compliance, and technology into a clear, Q&A-driven reference covering Direct Tax, GST, PMLA, IT Act, data protection, banking frauds, and e-commerce risks. The book equips professionals and citizens to identify threats, prevent cyber-enabled offences, and respond effectively through structured procedures and practical tools. Featuring specimen letters, checklists, case laws, and a comparative UAE chapter, it serves as an indispensable resource for legal practitioners, financial experts, enforcement agencies, and learners.



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Succession through Private Trust–Legal, Tax and Regulatory Aspects



Authors : Bijal Ajinkya, Girish Vanvari, Anup Shah,
Yogesh A. Thar, Ketki Mittal, Paresh Shah,
Parul Jain, Ipsita Agarwalla

ISBN : 9789371260602

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Pages : 192

Binding : Paperback

Price : ₹ 800

Succession through Private Trust–Legal, Tax and Regulatory Aspects is India's most comprehensive resource on succession planning through private trusts. Authored by top legal, tax, and financial professionals, this centenary edition by the Chamber of Tax Consultants blends in-depth legal analysis with practical, step-by-step guidance for legacy creation, wealth transfer, and risk mitigation. The book covers a wide range of issues, including HUFs, personal and inter-faith succession, digital assets, offshore trusts, and the full spectrum of regulatory intersections–FEMA, SEBI, Stamp Duty, Company Law, and taxation.



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Author : All India Federation of Tax Practitioners,
Shashi Ashok Bekal

Pages : 448

ISBN : 9789375616900

Binding : Paperback

Edition : 2nd Edition | 2026

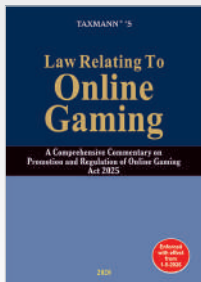
Price : ₹ 1,350

Handbook on Taxation of Partnerships, Firms and Limited Liability Partnerships is a question-and-answer treatise on the taxation of Partnership Firms and LLPs, recalibrated for the Income-tax Act 2025 with continuous cross-referencing to the erstwhile 1961 Act. Commissioned by AITFP in its golden jubilee year, the Second Edition resolves 437 questions across 24 chapters, traversing the full commercial and tax life of a firm—from formation and partner-level economics through reconstitution under Sections 8 and 67(10), conversion, prosecution, stamp duty, GST, the four new Labour Codes, and assessment of AOPs and BOIs.



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Author : Taxmann's Editorial Board

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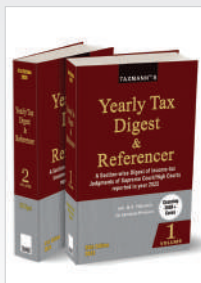
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Yearly Tax Digest & Referencer



Author : M.K. Pithisaria, Abhishek Pithisaria

Pages : 2808

ISBN : 9789375613749

Binding : Hardbound

Edition : Vol I : 55th Edition ; Vol II : 31st Edition

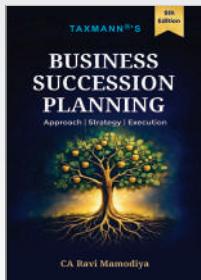
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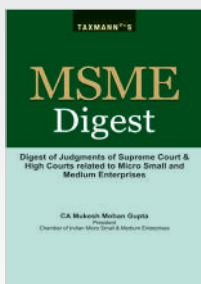
Pages : 404
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Author : Mukesh Mohan Gupta
ISBN : 9789375616979
Edition : 2026 Edition

Pages : 536
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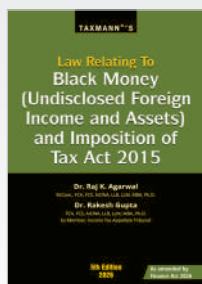


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International Taxation

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Law Relating to Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act 2015



Authors : Rakesh Gupta, Raj K. Agarwal

ISBN : 9789371268387

Edition : 5th Edition | 2026

Pages : 352

Binding : Paperback

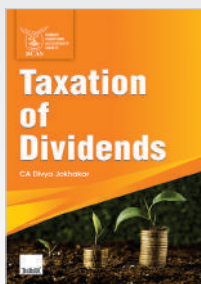
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Law Relating to Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act 2015 is the most comprehensive commentary, fully updated for the Finance Act 2026. The book provides a section-by-section analysis of every provision of the Act, with considered opinions on over 200 critical interpretive issues. Each chapter reproduces the full statutory text alongside original Notes on Clauses, structured salient features, and significant issues framed as precise legal questions, making it both a quick reference guide and a source for prepared litigation arguments.



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Authors : Bombay Chartered Accountants' Society,
Divya Jokhakar

ISBN : 9789371267199

Edition : 2026 Edition

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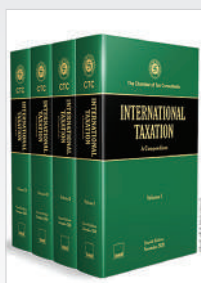
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Taxation of Dividends offers a clear, authoritative, and practice-focused exposition of India's dividend tax framework, tracing its evolution from the classical system to the DDT era and back to shareholder-level taxation after the Finance Act 2020. It provides comprehensive coverage of core provisions—including Section 2(22), Section 8, Section 80M, TDS rules, anti-avoidance measures, treaty implications, and the new regime taxing buybacks as dividends—supported by landmark case laws, CBDT circulars, illustrations, and FAQs. Designed for professionals and learners alike, the book equips readers with both conceptual clarity and practical guidance across compliance, planning, and litigation. It serves as an essential reference for tax practitioners, corporate finance teams, wealth managers, students, and policy researchers studying India's evolving dividend tax landscape.



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Authors : The Chamber of Tax Consultants

ISBN : 9789390628902

Edition : 4th Edition

Pages : 5276

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Price : ₹ 9,750

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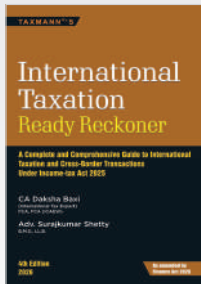


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International Taxation Ready Reckoner



Author : Daksha Baxi, Surajkumar Shetty
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 Edition : 4th Edition | 2026

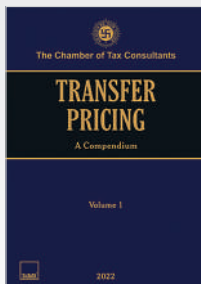
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International Taxation Ready Reckoner is a practice-oriented guide to taxing cross-border transactions under the new Income-tax Act 2025, as amended by the Finance Act 2026 and read with the Income-tax Rules 2026. Designed as a true reckoner rather than a sprawling commentary, it restates the entire field in the new statute's language and section numbers, enabling advisers trained on the 1961 Act to shift to the new framework without losing their footing. It is built around the questions professionals actually face: Is this income taxable in India? How do the IT Act and the DTAA interact? Does the treaty benefit survive PE, GAAR and the PPT? It answers them through a repeatable method: read the residence position, read the treaty, then work through each income stream under both the Act and the DTAA, side by side. Across 25 chapters in five practical blocks, it draws on the UN and OECD Model Conventions, India's bilateral treaties, up-to-date case law and an end-to-end case study.



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Author : The Chamber of Tax Consultants
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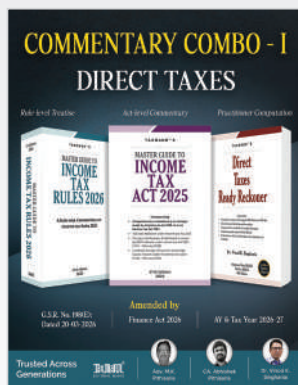
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COMMENTARY COMBO - I for Direct Taxes-Master Guide to Income Tax Act 2025/Rules 2026 & Direct Taxes Ready Reckoner (DTRR) | Finance Act 2026 | G.S.R. No. 198(E) | Tax Year 2026-27 | 3 Books



Authors: Taxmann's Editorial Board, M.K. Pithisaria, Abhishek Pithisaria, Vinod K. Singhania Binding : Paperback
Price : ₹ 8,885
ISBN : 9789375613633, 9789375618560, 9789371264044

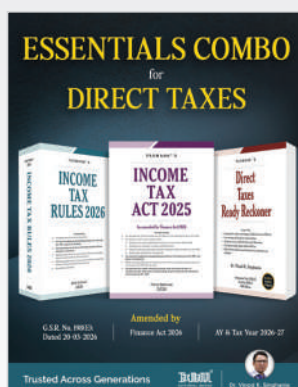
Edition : 2026 Edition

COMMENTARY COMBO - I for Direct Taxes is Taxmann's flagship reference for the ITA 2025/ITR 2026 regime, combining three titles-Master Guide to Income Tax Act 2025 (37th Edn), Master Guide to Income Tax Rules 2026 (33rd Edn), and Direct Taxes Ready Reckoner (50th Golden Jubilee Edn)-updated for the Finance Act 2026 and applicable to AY/Tax Year 2026-27. The Act volume gives provision-by-provision comparative commentary on ITA 2025 vs ITA 1961 across 20 subject areas; the Rules volume offers a five-layer treatise on all 333 rules of the 2026 Rules, mapped to parents in the 2025 Act and 1962 predecessor; the Ready Reckoner anchors the set with 18 Referencers, pre-computed tax tables, and case studies on every FA 2026 amendment. It integrates TDS/TCS reckoners, CBDT circulars (1961-Feb 2026), landmark SC/HC rulings (1922-Feb 2026), and bidirectional concordance across sections, rules, and forms-a single desk reference for advisory, compliance, litigation, and computation.



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ESSENTIALS COMBO for Direct Taxes - Income-Tax Act 2025, Income-Tax Rules 2026 & Direct Taxes Ready Reckoner-Finance Act 2026 Edition | G.S.R. No. 198(E); Dated 20-03-2026 | AY & Tax Year 2026-27 | Set of 3 Books



Authors: Taxmann's Editorial Board, Vinod K. Singhania Binding : Paperback
Price : ₹ 8,485
ISBN : 9789375610083, 9789375610540, 9789371264044

Edition : 2026 Edition

The ESSENTIALS COMBO for Direct Taxes is Taxmann's most consequential publishing milestone of 2026-a precision-assembled set of three definitive volumes that together deliver the complete statutory, procedural, and practical infrastructure for Indian direct tax law under the new legislative framework. The set comprises the Income-Tax Act 2025 (73rd Edition), with its four-dimension annotation system and three-tier 1961-2025 cross-reference apparatus; the Income-Tax Rules 2026 (65th Edition), covering the entire corpus of procedural law across 21 self-contained divisions with bidirectional cross-reference tables; and the Direct Taxes Ready Reckoner (50th Golden Jubilee Edition), Dr Vinod K. Singhania's authoritative practitioner's annual integrating Finance Act 2026 amendments, computational tables, TDS/TCS matrices, and case studies for AY 2026-27. All three volumes support concurrent operation under both the 1961 Act and the 2025 Act-cross-referencing each other throughout.



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TRANSITION REFERENCE COMBO for Direct Taxes - Comparative Study of Income-Tax Act & Rules [1961/1962 ↔ 2025/2026]–Finance Act 2026 Edition | Updated Till March 2026 | Set of 2



Author : Taxmann's Editorial Board
ISBN : 9789375610823, 9789375619581
Edition : 2026 Edition

Binding : Paperback
Price : ₹ **6,090**

TRANSITION REFERENCE COMBO for Direct Taxes–Comparative Study of Income-Tax Act & Rules [1961/1962 ↔ 2025/2026] places the complete operative text of both Acts and both sets of Rules in a word-for-word dual-column format, updated to Finance Act 2026 and all notifications up to 31st March 2026. Every deletion, modification, and new insertion is made instantly visible through typographically coded change mark-up; every provision–down to the sub-clause, proviso, and Explanation–is aligned to its precise counterpart; and all provisions with no legacy equivalent are compiled separately so no new legislative territory goes unnoticed. For practitioners advising, litigating, or complying across both regimes, this set is the complete transition reference–covering what has changed, what has been retained, and what is entirely new, across the full direct tax regulatory framework.



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