

Airport Handling Manual 33rd Edition

Popular Mechanics Taxmann's Analysis of Changes Introduced in the Lok Sabha-approved Finance Bill 2023 The Principles of Perspective Explained and Applied The Quarterly Review PACAF Basic Bibliographies for Base Libraries: when to Buy what The National Schoolmaster Publisher and Bookseller Directives, Publications and Reports Index Motor The manners of the Christians. Translated from the French, after the edition in the "Bibliothèque des écoles" (Tours, 1860). With biographical notes Catalogue of the educational division of the South Kensington museum The Handbook of Private Schools Bibliotheca legum Bookseller Bookseller and Stationery Trades' Journal Catalog of Books and Reports in the Bureau of Mines Technical Library, Pittsburgh, Pa The Reference Catalogue of Current Literature The Athenaeum Development and Calibration of AASHTO LRFD Specifications for Structural Supports for Highway Signs, Luminaires, and Traffic Signals The Publishers' Circular and General Record of British and Foreign Literature Taxmann Henry Lewis William Gifford United States Air Force Department United States. Coast Guard Claude Fleury Victoria and Albert museum Stevens and Haynes, firm, law booksellers, London United States. Bureau of Mines. Technical Library, Pittsburgh Jay Alan Puckett

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the lok sabha passed the finance bill 2023 on march 24 2023 the bill has been passed with more than 60 changes compared to the finance bill introduced on february 01 2023 new

amendments have been made and some proposed amendments have been modified in this special write up taxmann s advisory and research team has prepared snippets of all changes both income tax gst made in the finance bill 2023 as passed by the lok sabha viz a viz the finance bill 2023 the changes include changes related to income tax 1 marginal relief to a resident individual opting new tax scheme section 87a 2 scope of section 50aa is expanded to cover specified mutual funds 3 change in the tax rates on specified income of non residents section 115a 4 tds provision under section 194ba on winning from online games is effective from 01 04 2023 5 section 206ab non filer of itr will not apply in respect of tds on winning from online games 6 reference of section 194ba is given in the meaning of rates in force in section 2 37a 7 exemption to be available to a sikkimese woman marrying a non sikkimese and an individual domiciled in sikkim section 10 26aaa 8 exemption to income of credit guarantee trusts funds 9 insertion of reference of section 10 23ec in section 11 7 10 meaning of the original fund expanded 11 exemption from capital gains on transferring the interest in a jv by a public sector company in exchange for shares in a foreign company section 47 xx and section 49 2ai 12 unit of ifsc allowed opting for tonnage tax scheme after claiming section 80la deduction section 115vp 13 100 deduction in remaining five years to income of offshore banking units section 80la 14 no surcharge and cess to be levied on income from securities held by specified fund referred to in section 10 4d 15 new tcs rate under section 206c will apply even if the remittance is made under lrs within india 16 tcs rate shall not exceed 20 if the collectee does not furnish his pan or is a non filer of income tax return 17 a new rate of tds from interest on a long term or rupee denominated bond listed on a recognised stock exchange located in an ifsc introduced section 194lc 18 scope of exemption has been expanded to the income received by a non resident from specified activities carried out by a specified person section 10 4g 19 exemption to non residents or ifsc units on the transfer of shares of a domestic company engaged in aircraft leasing business in ifsc section 10 4h 20 tax exemption for inter corporate dividend distribution within ifsc units engaged in the aircraft leasing business section 10 34b 21 specified sum received from business trust to be taxable as residuary income changes related to gst and custom 22 levy of igst and gst compensation cess on the removal of imported goods to the warehouse for further manufacturing processing 23 amendment relating to gst appellate tribunal 24 removing the requirement of compulsory registration where the government grants exemption through notification 25 extension of time limit to apply for revocation of cancellation of registration from 30 days to 60 days 26 increase in the time period for filing a return before initiation of best judgment assessment 27 place of supply in case of services of transportation of goods where the location of supplier recipient is outside india 28 specific tax based levy of gst compensation cess on commodities like pan masala tobacco etc 29 changes in customs duty rates relating to a few items

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