

# ALPHABETICAL SUBJECT INDEX

## A

Accrual .....	7
Actual payment .....	21
Addition .....	17
Additional Ground .....	7
Adjustment .....	39
Advance Rulings .....	25
Advance Tax .....	8, 19
Advertisement Expenses .....	9
Advertising Agency Service .....	40
Allied Laws .....	53
Amalgamation .....	50
Annual value .....	7
Appeal .....	4, 7, 50
Appellate Tribunal .....	5, 7, 14, 19
Application .....	20
Assessment .....	8, 14, 15, 19, 23, 35
Association of Company .....	50
Authority .....	4

## B

Bad Debts .....	8
Banking & Other Financial Service .....	40
Banking Regulation Act, 1949 .....	54
Binding Contract .....	53
Block Assessment .....	8, 19, 20
Bonus .....	9
Book Profit .....	4, 8
Borrowed Capital .....	22
Burden of proof .....	20
Business Auxiliary Service .....	40
Business Disallowance .....	20
Business Expenditure .....	9, 10, 20
Business Income .....	10, 20
Business Loss .....	4, 10
Buy Back of Shares .....	51

## C

Cancellation .....	36
Capital .....	4
Capital Gain .....	10, 11, 20
Capital or Revenue .....	11

Capital Receipt .....	20
Cargo Handling Services .....	40
Cash Credit .....	11, 20
Central Excise .....	48
Central Excise Act, 1944 .....	49
CENVAT .....	42
Certificate .....	14, 36
Chapter VI A .....	8
CIT (A) .....	7
Classification of service .....	40
Clearing and Forwarding .....	41
Commercial Construction Service .....	42
Commissioning Service .....	41
Companies Act, 1956 – Sections	
77A .....	51
125 .....	52
126 .....	52
394 .....	50
397 .....	50
398 .....	50
Company .....	4
Concealment .....	14, 22
Condonation of delay .....	11
Construction .....	14
Consumer Protection Act, 1986 – S. 2(1)(g) .....	53
Contingent Liability .....	9
Contract Act 1872 – S. 3 & 7 .....	53
Contractor .....	39
Co-operative Bank .....	11
Corporate Law .....	50
Customs .....	48
Customs Act, 1962 .....	49
Customs Duty .....	21

## D

Debentures .....	11
Debt .....	4, 10
Decision .....	5
Deduction .....	11, 12, 20, 21, 22
Deemed Dividend .....	12
Deemed Income .....	12
Deposit .....	14
Depreciation .....	4, 5, 12, 21

Directors ..... 38  
 Disallowance ..... 21  
 Discrimination ..... 35  
 Double Taxation Relief ..... 12, 21

**E**

Electrical Goods ..... 37  
 Employees ..... 12  
 Entries ..... 35  
 Erection Service ..... 41  
 Exchange Loss ..... 9  
 Exemption ..... 11, 36  
 Expenditure ..... 9, 11  
 Expenses ..... 11  
 Export ..... 12, 21, 44

**F**

Fertilizer ..... 36  
 Film Production Expenses ..... 5  
 Finance Act, 1998 ..... 13  
 Foreign Exchange ..... 4  
 Foreign Exchange Management Act, 1999 – S. 19. .... 50  
 Foreign Exchange Rate ..... 10  
 Forfeiture ..... 20  
 Free Trade Zone ..... 22  
 Fresh Appeals ..... 36

**G**

Goods return ..... 36  
 Gross Total Income ..... 12  
 Guarantor ..... 53

**H**

High Court ..... 5, 7, 14, 37  
 Hindu Law ..... 54  
 Hotel ..... 13  
 Housing Project ..... 22

**I**

Immovable Properties ..... 15  
 Implication ..... 35  
 Import ..... 39, 44  
 Incentives ..... 38  
 Income ..... 4, 7, 13, 14, 17  
 Industrial Construction Service ..... 42  
 Installation Service ..... 41  
 Interest ..... 10, 13, 16, 21, 22, 49  
 Interest Tax Act, 1974 – S. 2(7) ..... 13

Inter-State ..... 37  
 Inter-State lease ..... 36  
 Inter-State sale ..... 37

**J**

Joint Family ..... 54

**K**

Kar Vivad Samadhan Scheme ..... 13, 14

**L**

Laundry Machine ..... 37  
 Lease Tax ..... 37  
 Legal Obligation ..... 7  
 Liability ..... 9, 37, 53  
 Licence ..... 39  
 Limitation ..... 14  
 Loan ..... 14  
 Long-term ..... 10  
 Loss ..... 4, 5, 20

**M**

Machinery ..... 16  
 Maintenance ..... 47  
 Manufacture ..... 14  
 Marker Ink ..... 35  
 Medical ..... 53  
 Method of Accounting ..... 14  
 Mistake ..... 5, 22, 37, 38, 54  
 Mortgage ..... 10, 52  
 Motor Trucks ..... 4  
 Mutuality ..... 14

**N**

Non-est Return ..... 22  
 Notice ..... 14, 15, 17, 39  
 Notification ..... 39

**O**

Oath ..... 17  
 Opinion ..... 15  
 Oral Partition ..... 54  
 Other Source ..... 13

**P**

Package Scheme ..... 35, 38  
 Packing Material ..... 12, 38  
 Partnership Firm ..... 14  
 Passport Act – S. 5, 6 ..... 54

Passport Renewal .....	54
Penalty .....	5, 14, 22, 43, 45, 48
Plant and Machinery .....	47
Port Services .....	41
Poultry shed .....	12
Powers .....	38
Precedent .....	5, 14
Pre-deposit .....	52
Premium .....	9
Presumption .....	38
Printer .....	11
Production .....	36
Profit .....	10
Provident Fund .....	9
Provision .....	4, 9
Purchase .....	15

## R

Reassessment .....	14, 15, 16, 23, 39
Receipt .....	11
Recovery .....	16, 38
Recovery Agents .....	54
Rectification .....	5, 22, 38, 54
Redemption .....	49
Refund .....	22, 39, 45
Registration .....	54
Registration Act, 1908 – S. 17(1)(b) .....	54
Remuneration .....	14
Re-opening .....	23
Repairs .....	16, 47
Replacement .....	16
Requirement .....	50
Restrictive Covenant .....	11
Return Loss .....	5
Revenue .....	4, 11, 23
Revenue Expenditure .....	11
Revenue Loss .....	10
Revised Return .....	16
Revision .....	16
Right .....	19
Rule 9A .....	5
Income Tax Act, 1961 – Sections	
2(14) .....	20
2(22)(e) .....	12
2(47) .....	10
4 .....	4, 12, 13, 14, 20
5 .....	7
10(10C) .....	17
10(20) .....	4
10A .....	22
17(3)(1) .....	11
23(1) .....	7
28 .....	4, 10, 20
28(i) .....	10
28(iv) .....	20
32 .....	4, 5, 12, 14, 21
32A .....	12
36(1)(ii) .....	9
36(1)(iii) .....	9, 22
36(1)(vii) .....	8
36(i)(ii) .....	21
37 .....	9, 10, 11, 16
37(1) .....	9, 20
40(b) .....	21
40(B) .....	14
40A(2) .....	20, 21
43B .....	9, 12, 21
45 .....	10, 20
48 .....	10
48(2) .....	11
56 .....	13
68 .....	11, 20
69 .....	17
69C .....	17
80 .....	5
80HH .....	12
80HHC .....	12, 20, 21
80I .....	12, 21
80IA .....	12, 21
80IA(4)(iii) .....	13
80IB .....	21
80IB(10)(a) .....	22
80J .....	14
80P .....	11
80RR .....	21
89 .....	17
90 .....	12, 21
95(i)(c) .....	13
115J .....	8, 13
115JA .....	4
132 .....	19, 23
132(1) .....	17
132(4) .....	17
133A .....	21
139(5) .....	17
139 .....	22
143 .....	14
143(1) .....	19
143(1)(a) .....	8
143(2) .....	17
143(3) .....	8, 13

145 ..... 14  
 147 ..... 15, 16, 23  
 148 ..... 15, 16, 23  
 153(2) ..... 14  
 158BB ..... 8  
 158BA ..... 8  
 158BB ..... 8, 17  
 158BC ..... 19  
 158BD ..... 8, 19  
 158BD ..... 20  
 158BE ..... 19  
 192 ..... 23  
 194A ..... 17  
 194C ..... 12  
 194H ..... 23  
 209 ..... 19  
 220 ..... 13  
 220(6) ..... 16  
 221 ..... 22  
 234B ..... 13, 19  
 234B&C ..... 13  
 234D ..... 22  
 250 ..... 7, 20  
 254 ..... 7, 19  
 254(2) ..... 5, 22  
 260A ..... 7, 11  
 263 ..... 16  
 264 ..... 16  
 269 UD ..... 15  
 271(1)(c) ..... 5, 14, 22  
 271D ..... 14  
 272A(2)(g) ..... 14  
 282 ..... 14

**S**

Salary ..... 17, 23  
 Sale ..... 13, 39  
 Sales Tax ..... 35  
 Satisfaction ..... 8  
 Schedule ..... 35  
 Search & Seizure ..... 8, 17  
 SEBI ..... 50  
 SEBI Act, 1992 – S. 15T ..... 51  
 Service ..... 38, 39, 44  
 Service Tax ..... 40  
 Share Transfer Agent Services ..... 41

Shares ..... 10  
 Short-term ..... 10  
 Show Cause Notice ..... 45  
 Small Business Corporation ..... 32  
 Software ..... 10, 11  
 Speaking Order ..... 7, 16  
 Special Deduction ..... 13  
 Stamp Duty ..... 10, 54  
 State Financial Corporation Act, 1951  
     – S. 29 & 31 ..... 53  
 Stay Application ..... 16  
 Stock Valuation ..... 12  
 Stock-in-trade ..... 10  
 Sub-contractor ..... 39  
 Subside ..... 4  
 Subsidiary ..... 10  
 Supreme Court ..... 4, 5, 16  
 Survey ..... 14

**T**

Tax liability ..... 39  
 Tax Recovery Officer ..... 16  
 TDS ..... 12, 17, 23  
 Telegraph Act – S. 7 and Rules 443 ..... 53  
 Television ..... 9  
 Third Member ..... 7  
 Time limit ..... 38  
 Tribunal ..... 5, 19, 38  
 Trucks ..... 5

**U**

Undisclosed Investment ..... 17  
 Undisclosed Source ..... 13  
 Unexplained Expenditure ..... 17

**V**

Validity ..... 17  
 Valuation ..... 42

**W**

Waiver ..... 52  
 Welding Electrodes ..... 48  
 Works Contract ..... 37, 39