

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION
New Delhi, the 24th May, 2023
(INCOME-TAX)

S.O. 2276(E).—In exercise of the powers conferred by sub-clause (ii) of clause (10AA) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government, having regard to the maximum amount receivable by its employees as cash equivalent of leave salary in respect of the period of earned leave at their credit at the time of their retirement, whether superannuation or otherwise, hereby specifies the amount of Rs. 25,00,000 (twenty-five lakhs rupees only) as the limit in relation to employees mentioned in that sub-clause who retire, whether on superannuation or otherwise.

2. This notification shall be deemed to have come into force with effect from the 1st day of April, 2023.

[Notification No. 31/2023/F. No. 200/3/2023-ITA-I]

SOURABH JAIN, Under Secy.

Explanatory Memorandum : It is hereby certified that no person is being adversely affected by giving retrospective effect to this notification.

Notification 7 2010 Service Tax

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Notification 7 2010 Service Tax:

A Study of Service Tax in India and its Analysis Dr. Makarand Raghunath Sakhalkar, 2018-03-05 Based on recommendations made by Chelliah Committee on Tax Reforms Service Tax was introduced for the first time in the year 1994 It is a Union levy with a selective approach whereby it is applicable to selected categories of services and not to all the services The system of levy and collection of Excise Duties on goods is in existence since 1944 under Central Excise Act 1944 However the concept of levy and collection of Service Tax on paid services was introduced in India for the first time in 1994 by the then Finance Minister Dr Manmohan Singh It is a tax levied on the transaction of certain specified services by the Central Government under the Finance Act 1994 It is an indirect tax which means that normally the service provider pays the tax and recovers the amount from the recipient of taxable service Parliamentary Debates, House of the People India. Parliament. Lok Sabha, 2011-08-05

New Zealand Goods and Services Tax Legislation (2013 edition) CCH New Zealand Ltd, 2013-07-01 Fully consolidates the Goods and Services Tax Act 1985 to 1 January 2013 A comprehensive summary of amendments history notes and full index are included

Compendium of GST Advance Authority Rulings with Summary - Including Appellate Rulings Sanjiv Agarwal, Neha Somani, 2021-06-30 About the book This is the third edition of the bi annual publication on advance rulings and appellate advance rulings containing the gist and text of rulings arranged in chronological order The book is divided into three volumes and five Chapters Chapters 1 and 2 comprise of statutory provisions and rules on advance rulings Chapter 3 covers topic wise advance rulings Chapter 4 covers appellate advance rulings and Chapter 5 covers judgments pronounced by High Courts relating to advance rulings Key features India's first Digest on Advance Rulings including Appellate Rulings in GST Covers Advance Rulings Appellate Advance Ruling and High Court cases reported from January 2020 June 2020 Earlier rulings can be found in previous editions detailed on the inside front cover of this book List of rulings arranged alphabetically topic wise authority court wise and legislation section wise Search words index at the end of the book of the rulings digested by professionals

Legislative Calendar United States. Congress. House. Committee on Ways and Means, 2009

A Selection of ... Internal Revenue Service Tax Information Publications United States. Internal Revenue Service, 1991

Code of Federal Regulations, 2011 Special edition of the Federal Register containing a codification of documents of general applicability and future effect with ancillaries

The Compensation Committee Handbook James F. Reda, Stewart Reifler, Michael L. Stevens, 2014-04-21 New and updated information on the laws and regulations affecting executive compensation Now in a thoroughly updated Fourth Edition The Compensation Committee Handbook provides a comprehensive review of the complex issues challenging compensation committees that face revised executive compensation disclosure regulations issued by the SEC as well as GAAP and IFRS rulings and trends This new and updated edition addresses a full range of functional issues facing compensation committees including organizing planning and best practices tips Looks at the latest regulations impacting

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