

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

Marco Cascella



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

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 Rulings and High Court cases reported from January 2020 to 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. na, 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. Guernsey Taxation Laws and Regulations Handbook Volume 1 Strategic Information and Basic Taxation Law IBP USA, 2013-08 2011 Updated Reprint Updated Annually Guernsey Taxation Laws and Regulations Handbook

Guernsey Economic & Development Strategy Handbook Volume 1 Strategic Information, Programs, Developments IBP, Inc., 2017-07-28 2011 Updated Reprint Updated Annually Guernsey Economic Development Strategy Handbook

Indirect Taxes Dr. H.C. Mehrotra, Prof. V.P. Agarwal, 2022-04-29 Indirect Taxes For B Com III Year of Bundelkhand University B Com Hons Semester IV of Binod Bihari Mahato Koylanchal University Dhanbad BBMKU Sido Kanhu Murmu University Dumka SKMU M Com Semester IV of Binod Bihari Mahato Koylanchal University Dhanbad BBMKU Vinoba Bhave University Hazaribag VBU Sido Kanhu Murmu University Dumka SKMU The present edition of the book has been thoroughly revised and the language has been made much simplified. Amendments made by the Finance Act 2017 have been incorporated in the book and the

numerical illustrations have been revised accordingly The effect has also been given to the latest rules circulars and notifications Several new illustrations have been added at appropriate places Most of these illustrations and numerical questions are given in the book have been taken from the latest examination papers of various Universities *Madhukar Hiregange's Practical Guide to GST on Textile Industry* CA Madhukar Hiregange,CA Roopa Nayak,Shubham Khaitan,2020-05-28 The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Textile Industry The comprehensive and in depth practical knowledge of the three authors would help in the implementation of the provisions in an easy manner This book is divided into eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on relevant sectors Manufacturers and Traders Service Providers Job workers and other supplies Part 3 Conceptual law containing classification ITC valuation place of supply reverse charge and transitional provisions Part 4 Procedural law containing registration payment returns refunds assessment audit advance ruling appeals penalties demands etc Part 5 Import and export containing SEZ supplies and FTP incentives Part 6 Disputes mitigation and department actions focussing on prevention of possible disputes their resolution Part 7 Tax planning and professional services Part 8 Miscellaneous containing FAQs and filled forms ECEG2012-Proceedings of the 12th European Conference on e-Government Mila Gasco,2012 **Legislative Calendar** United States. Congress. House. Committee on Oversight and Government Reform,2009 *Legislative Calendar* United States. Congress. House. Committee on Government Operations,United States. Congress. House. Committee on Government Reform and Oversight,2009 **Parliamentary Debates** India. Parliament. Rajya Sabha,2015-03 **Tax Planning & Management (For MBA)** Mr. Mudit Sahni,2020-08-06 According to the Latest Syllabus of Dr A P J Abdul Kalam Technical University Lucknow U P Including Long Answer Type Questions Including Short Answer Type Questions Including Case Studies Including Last Year Unsolved Papers Georgia International Monetary Fund. Fiscal Affairs Dept.,2016-09-02 This Technical Assistance paper discusses key findings of the assessment of the tax administration system in Georgia Viewed overall the Georgia Revenue Service is making good progress in implementing modern tax administration practices Particularly evident is the innovative use of new technology in modernizing current operations International good practices are already in place in a number of areas For others implementation of good practices is progressing in some cases it has yet to be adopted Many of the weaknesses identified in this assessment can be rectified relatively quickly and in some areas small changes can make a big difference to outcomes **Bloomsbury's GST Tariff 2020** Bloomsbury Professional India,2020-12-30 Contents of the book Part A GST Tariff Goods HSN code wise Part B GST Tariff Services Service code wise Part C Scheme of Classification of Services with explanatory notes Part D GST Tariff Notifications CGST Notifications IGST Notifications Compensation Cess Notifications Highlights HSN Code wise GST Tariff for goods Service Code wise GST Tariff for services Updated text of CGST IGST Tariff notifications Scheme of classification of services with explanatory notes Australian GST Legislation with

Overview 2014 ,2014 This title provides an in depth index and comprehensive consolidation of all legislation relating to the Australian GST system and incorporates all amendments enacted to 1 January 2014 The book also includes all relevant luxury car tax and wine equalisation tax legislation There is also a separate section containing the full definitions of terms used in the GST legislation which are defined in non GST legislation Publisher s website **The AI Revolution: Driving Business Innovation and Research** Bahaa Awwad,2024-05-21 This comprehensive book explores the transformative role of artificial intelligence AI in business innovation and research It provides a solid foundation in AI technologies such as machine learning natural language processing and computer vision and examines how they reshape business models and revolutionize industries The book highlights the strategic implications of AI in enhancing customer experience optimizing operations and enabling data driven decision making It explores the integration of AI with emerging trends like IoT blockchain and cloud computing for innovation The role of AI in advancing scientific discovery and academic research is also explored addressing challenges and opportunities in AI driven methodologies Organizational and ethical dimensions of AI implementation are considered including talent acquisition skills development and data governance Real world case studies showcase AI s transformative power across diverse industries This forward thinking guide equips academics researchers and business leaders with knowledge and insights to harness the potential of AI and contribute to innovation and research *Reserve Bank of India Bulletin* ,2009-10 *Mastering Tax, BAS and Payroll* Bhupendra Sethia,2017-07-12 Mastering Tax BAS Payroll is the all new reincarnation of what was formerly Vinton s Office Tax Procedures This new text has been extensively updated to align it with the current units of the relevant qualifications The new author Bhupendra Sethia is supported by three contributing authors Paul Panebianco Chisholm TAFE VIC Upasana Mahajan Glenvale Education VIC and Susan Loane formerly Open Colleges NSW The result is an entirely revised and up to date textbook that will fully support students undertaking Certificate IV in Bookkeeping and Certificate IV in Accounting The text has been technically reviewed to ensure its currency accuracy and adherence to the FNS Training Package

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