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Income tax in India is governed by Entry 82 of the Union List of the Seventh Schedule to the Constitution of India, empowering the central government to tax non-agricultural income; agricultural income is defined in Section 10 of the Income-tax Act, 1961. Income-tax law consists of the 1961 act, Income Tax Rules 1962, Notifications and Circulars issued by the Central Board of Direct Taxes, annual Finance Acts, and judicial pronouncements by the Supreme and high courts. The government taxes certa

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Income tax is generally collected in one of two ways: through withholding of tax at source and/or through payments directly by taxpayers. Nearly all jurisdictions require those paying employees or nonresidents to withhold income tax from such payments. The amount to be withheld is a fixed percentage where the tax itself is at a fixed rate.

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Income taxes in the United States are imposed by the federal, most states, and many local governments. The income taxes are determined by applying a tax rate, which may increase as income increases, to taxable income, which is the total income less allowable deductions. Individuals and corporations are directly taxable, and estates and trusts may be taxable on undistributed income.

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Income Tax Return is the form in which assessee files information about his/her Income and tax thereon to Income Tax Department. Various forms are ITR 1, ITR 2, ITR 3, ITR 4, ITR 5, ITR 6 and ITR 7. When you file a belated return, you are not allowed to carry forward certain losses. The Income Tax Act, 1961, and the Income Tax Rules, 1962, obligates citizens to file returns with the Income Tax ...

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