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CA INTER ACCOUNTING STANDARDS



CA Jai Chawla

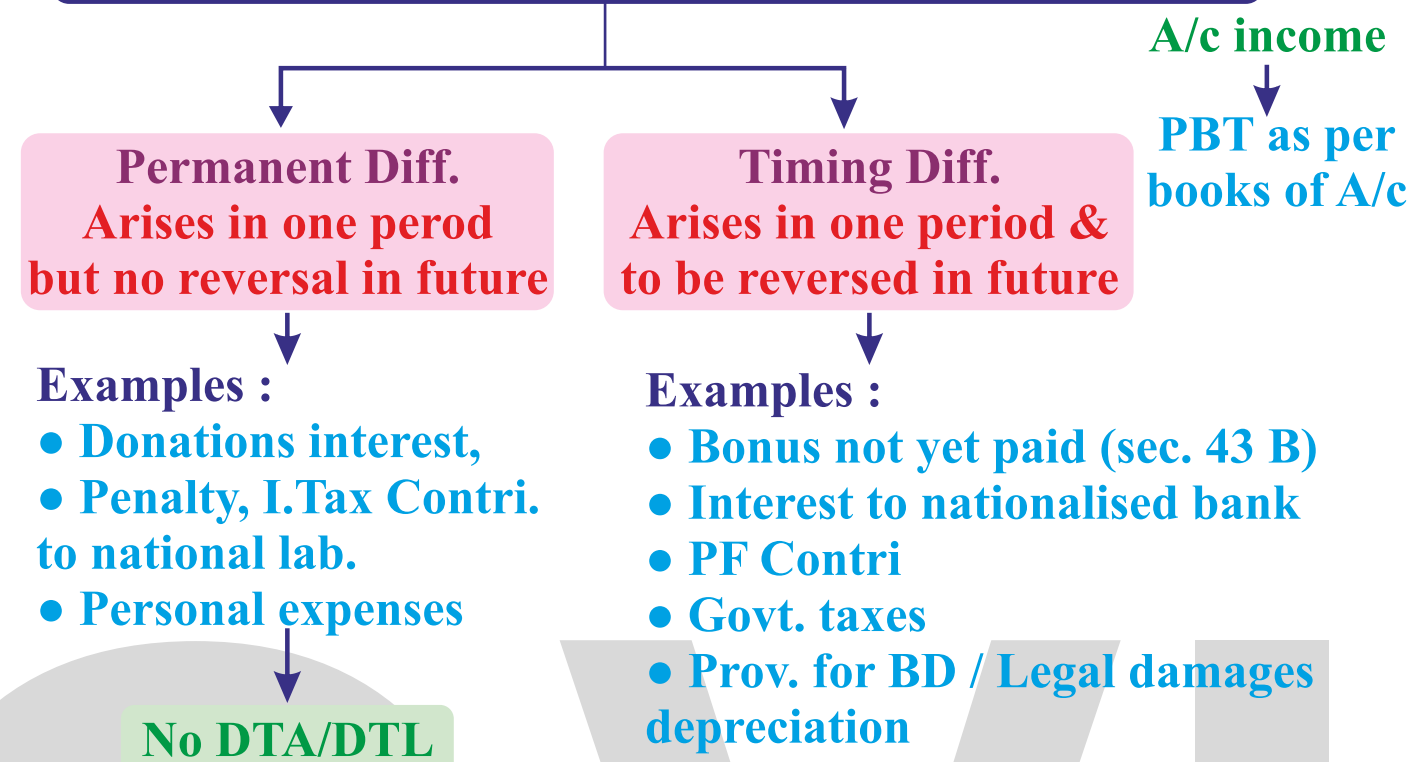
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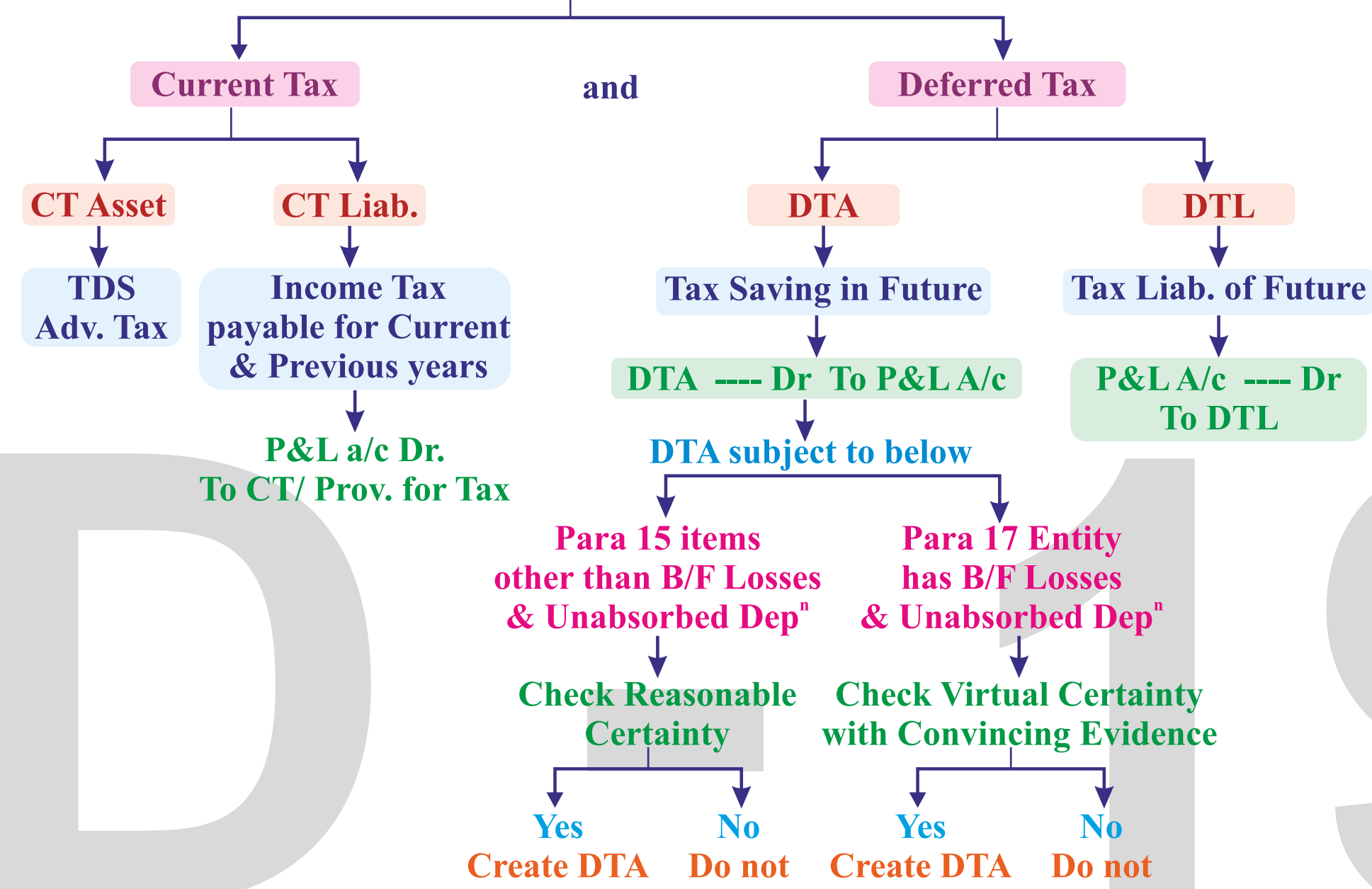
1 Imp. Definitions

- A/c Income
PBT as per P&L a/c
- Taxable Income
Tax Calculated as per
Tax Law (IT Act, 1961)
- Current Tax
Tax on Taxable
Income
- Deferred Tax
Tax on Timing
Difference
- Tax Exp.
CT + DTL - DTA

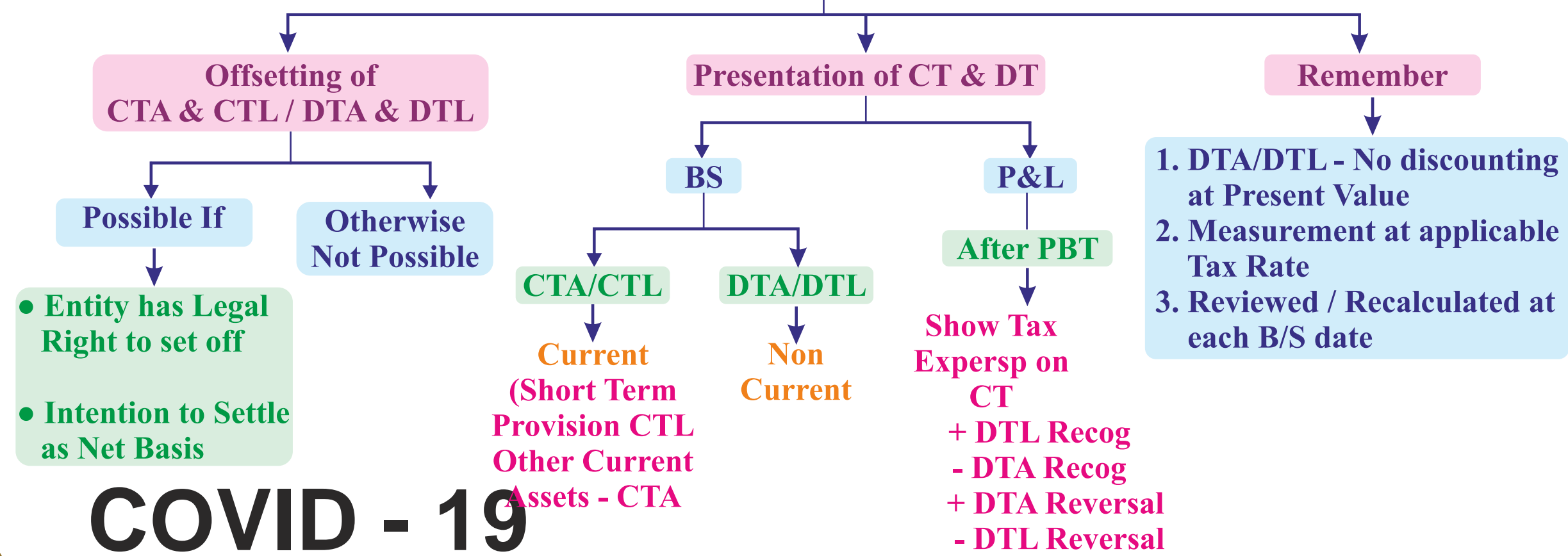
2 Difference between A/c Income & Taxable Income



3 Types of Taxes (as per AS 22)



5 Other Areas



4 Special Cases

