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Direct Tax. TYBCOM. Semester V. 1. Basic Terms (S: 2, 3 and 4) Assessee, Assessment Year, Annual Value, Business, Capital Assets, Income, Person, Previous Year, Transfer . 2. Scope of Total Income and Residential Status . Scope of Total Income (S : 5) Residential Status (S : 6) For Individual Assessee . 3. Heads of Income (S : 14) 1 ...

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