

■ Powers:

- ✓ Exercise powers of an assessing officer.
- ✓ Appoint income tax authorities below the rank of assistant commissioner.
- ✓ Make enquiries on investigations into concealment – Section 131 (1A)
- ✓ Giving instructions to income tax officers Section 119 (2)
- ✓ Power of Survey- Section 133A
- ✓ Power to make enquiry – Section 135

Powers Functions Director General Service Tax

Jiyuan Zhang



Powers Functions Director General 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 Universal's Guide to All India Bar Examination:

Covering Complete Syllabus , *The General Code of the State of Ohio, Revised to 1921* Ohio, 1921 **Code of Federal Regulations, Title 40, Protection of Environment, Pt. 52 (Sect. 52. 1019 to 52. 2019), Revised As of July 1 2012** ,2012-11-09 The Code of Federal Regulations is a codification of the general and permanent rules published in the Federal Register by the Executive departments and agencies of the United States Federal Government **Nicaragua Investment and Business Guide Volume 1 Strategic and Practical Information** IBP USA, 2013-08 Nicaragua Investment and Business Guide Strategic and Practical Information Code of Federal Regulations ,2014 Special edition of the Federal Register containing a codification of documents of general applicability and future effect as of July 1 with ancillaries

Code of Federal Regulations, Title 40, Protection of Environment, Pt. 52 (Sec. 52.1018-End of Pt. 52), Revised as of July 1, 2009 ,2009-10-27 **The Revised Codes of Montana of 1921: Political code** Montana, 1928 Revised Statutes of the State of Illinois Illinois, 1929 *United States Code* United States, 2008 **Federal Register** ,1992-10

United States Government Organization Manual ,1968 *Compiled Statutes of New Jersey: abatement - civil service* New Jersey, 1911 **Revised Code of Washington** Washington (State), 2021 Tax Features of Land and Water Conservation Fund Act of 1963 United States. Congress. House Ways and Means, 1963 **The General Code of Ohio** Ohio, 1920 **Abatement - Civil service** New Jersey, 1911 **Tax Features of Land and Water Conservation Fund Act of 1963** United States. Congress. House. Committee on Ways and Means, 1963 **Practical Guide to Search and Seizure under Income Tax Act, 3e** Gagan Kumar, 2022-01-31 About the book It serves as a ready reckoner explaining complex provisions of Search and Seizure in a lucid manner It gives pointed answers to common questions Answers are supported with relevant case laws Offers practical solutions to complex situations Step by step guide to deal with search and surveys Key Features It serves as a ready reckoner explaining complex provisions of Search and Seizure in a lucid manner It gives pointed answers to common questions Answers are supported with relevant case laws Offers practical solutions to complex situations Step by step guide to deal with search and surveys About the author Gagan Kumar is a commerce graduate from

Delhi University a member of the Bar Council of Delhi and a fellow member of the Institute of Chartered Accountants of India Before setting up Krishnomics Legal Gagan was Principal Associate with one of the leading law firms of India and also worked with large accounting firms With extensive experience in litigation and advisory aspects on tax practice he has successfully represented various matters before the Supreme Court High Court Income tax and central excise and service tax tribunals and district courts Gagan has advised several domestic and international companies on tax issues relating to corporate tax transfer pricing mergers and restructuring tax prosecution GST custom service tax etc he has also advised on structuring options to various private equity funds **United States Government Manual** ,1942

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