



Business Taxation, 3e

Akhileshwar Pathak, Savan Godiawala

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Taxation is an exhaustive subject: each sub-field, namely, excise, custom, sales tax, service tax and income tax, is highly specialised. It is also ever-changing. The nature of the field requires every taxpayer, whether an individual or organisation, to engage specialist(s). While the specialists can take care of the details and procedural parts, taxpayers need to understand the founding principles and core aspects of the sub-fields of taxation to be able to work effectively and intelligently with the specialists. The book aims to meet this need of the non-specialist.

This text gives a cogent and comprehensive introduction to the field of taxation. The book facilitates the reader's understanding of the concepts and principles of each sub-field of taxation. The narrative style of the book encourages the readers to engage with the subject, and discover the principles by and for themselves.

The text is written for business management students. B-school students and faculties will find the text engaging while learning the subject in their course of study. Written in a lucid manner, it will be a valuable resource for anyone interested in taxation, particularly managers.

About the Authors

Akhileshwar Pathak is Professor at Indian Institute of Management, Ahmedabad. He did his LLB from the Campus Law Centre, University of Delhi and has earned his Ph D in law from the University of Edinburgh, UK. He has been teaching students of management, and training executives for the past 20 years and has authored several books.

Savan Godiwala is a Senior Director with Deloitte Touche Tohmatsu India Pvt. Ltd. specialising in corporate finance, with over 20 years of post-qualification experience. He has the dual qualification of an LLB as well as chartered accountancy. He is a visiting faculty to Indian Institute of Management, Ahmedabad. He is a frequent contributor to professional journals and is a speaker in professional forums.



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