PRACTICES OF TAX SAVING SCHEMES BY NON-CORPORATE ASSESSEES : A CASE STUDY OF TWIN CITIES OF ODISHA

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ISBN-13: 978-93-86258-06-9
FIRST EDITION, NOVEMBER 2016, INDIA

Typeset, Printed & Published by:
VSRD Academic Publishing (*A Division of Visual Soft India Pvt. Ltd.*)

Printed & Bound in India

VSRD ACADEMIC PUBLISHING
A Division of Visual Soft India Pvt. Ltd.

REGISTERED OFFICE
154, Tezabmill Campus, Anwarganj, KANPUR – 208003 (UP) (IN)
Mob.: +91 99561 27040, Web.: www.vsrdpublishing.com, Email: vsrdpublishing@gmail.com

MARKETING OFFICE (NORTH INDIA)
Basement-2, Villa-10, Block-V, Charmwood Village, FARIDABAD–121009 (HY)(IN)
Mob.: +91 98999 36803, Web.: www.vsrdpublishing.com, Email: vsrdpublishing@gmail.com

MARKETING OFFICE (SOUTH INDIA)
340, FF, Adarsh Nagar, Oshiwara, Andheri(W), MUMBAI–400053 (MH)(IN)
Mob.: +91 9956127040, Web.: www.vsrdpublishing.com, Email: vsrdpublishing@gmail.com

PREFACE

Chapter 1 covers the introduction part. It covers the development in the income tax system in India under the following four time frame work i.e. Ancient Period, Initial Period, Pre-Independence Period and Post-Independence Period.

It deals with the significance, objectives and scope of the study. It also covers the hypothesis of the study and the research methodology followed.

Chapter 2 covers the review of literature.

Chapter 3 deals with various tax savings schemes under the Income Tax Act, 1961.

Chapter 4 carries out analysis, interpretation and testing of hypothesis by using chi-square test and ANOVA.

Chapter 5 covers the summary, findings, conclusion and it also makes valuable suggestions for future researchers.

✍ *Dr. Suprava Sahu*

ACKNOWLEDGEMENT

I am deeply indebted to my esteemed teachers for their scholarly guidance, affectionate encouragement and constant help. In spite of their multifarious engagements, they took keen interest and offered many valuable suggestions from time to time. Words are inadequate to express my deep sense of gratitude to them for their invaluable help.

I am thankful to those who have gladly allowed us to collect data from their official records.

I shall be failing in my duty if I do not thank the Librarians and their staff of National Library, Kolkata, State Library, Bhubaneswar, Parija Library, Utkal University, Central Library, OUAT, Bhubaneswar, Kanika Library, Ravenshaw University, Cuttack and Directorate of Statistics and Economics, Bhubaneswar for providing me access to their libraries.

No words will be sufficient to express my gratitude to my husband **Prof Din Dayal Swain**, who has been an unflinching pillar of support. I am also thankful to the large number of authors whose works have been of invaluable assistance to me in this study.

✍ *Dr. Suprava Sahu*

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