About the Book

Familiar rates, new structure — and new questions.

Presumptive taxation is not merely a method of estimating profits, it is a statutory provision that determines how income is computed, what compliance obligations arise and how disputes are to be addressed.

Income-tax Act, 2025 has consolidated the presumptive taxation provisions applicable to resident taxpayers under Section 58 and the specialised presumptive schemes applicable to non-residents under Section 61. The broad scheme retains considerable continuity with the Income-tax Act, 1961, changes in statutory language, cross-references and procedural requirements give rise to important questions of interpretation and application.

This Handbook undertakes a systematic examination of these provisions, comparing the corresponding provisions of both enactments and analysing their implications from the standpoint of law and practice. It addresses the eligibility of assessees, prescribed turnover and gross receipt limits, computation of presumptive income, the five-year continuity rule, maintenance of books of account, tax audit requirements, depreciation, set-off of losses and the interaction of presumptive taxation with other provisions of the Income-tax Act, 2025.

Particular attention has been given to issues that may arise during assessment and appellate proceedings, including unexplained cash deposits, estimation of income, disallowance of expenditure, reassessment and penalties. Relevant judicial principles have been examined to understand their application under the new law, while interpretational uncertainties have been identified and discussed.

Designed as a practical reference for professional use, the Handbook also contains 100 Frequently Asked Questions, 25 illustrative case studies with worked computations, comparative tables, specimen grounds of appeal, sample replies to assessment notices and practitioner's checklists.

The work is intended for Chartered Accountants, Advocates, tax consultants, departmental officers, academicians and students, as well as business owners seeking a clearer understanding of their tax obligations.

The objective is not merely to explain the statutory provisions, but to equip the reader to interpret, apply and defend the law in practical situations.

20	100	25	3
CHAPTERS	FAQ'S	CASE STUDIES	APPENDICES

PUBLISHED BY
e-Secure
TRUSTED | SECURE | DIGITALLY YOURS
www.esecuredsc.com
© ALL RIGHTS RESERVED WITH THE AUTHOR

Price : ₹ 495/-
ISBN : 978-93-346-0193-0
9 789334 601930

Presumptive Taxation
A Comparative Study
Dr. Mohit Gupta Jindwala

PUBLISHED BY
e-Secure
TRUSTED | SECURE | DIGITALLY YOURS

Practitioner's Handbook on

Presumptive Taxation

A Comparative Study

of the Income-tax Act, 2025 and the Income-tax Act, 1961

INCOME-TAX ACT, 1961	INCOME-TAX ACT, 2025	CONTAINS
S. 44AD	S. 58 Sl. No. 1	Business
S. 44AE	S. 58 Sl. No. 2	Goods carriage
S. 44ADA	S. 58 Sl. No. 3	Profession
S. 44B · 44BB · 44BBA 44BBB · 44BBC · 44BBD	S. 61 Sl. Nos. 1–6	Non-residents

CONTAINS

100 FAQ's | **25** Case Studies

- Provisions under Income-tax Act, 2025
- Comparison with Income-tax Act, 1961
- Principles based on Landmark Judgements

FOREWORD BY
CA Gaurav Garg
Former Chairman, NIRC of ICAI (2023–24)



Author
Dr. Mohit Gupta Jindwala
Practising Advocate, Delhi High Court
B. Com (H), FCA, LLB