M. Phil. c.1 CONTENTS CHAPTERS CONTENTS PAGE NO. ACKNOWLEDGEMENT DECLARATION CERTIFICATE . I RESEARCH DESIGN Research Methodology Objectives of the Study Scope of the Study Limitation of the Study 2.1 to 2.25 II INTRODUCTION Meaning of the Industrilisation Necessity of Industrilisation Industrilisation and India Social role of taxation • in India Industrial development & tax incentives.

CHAPTER	CONTENTS		PAGE.NO
III	EXEMPTIONS UNDER INCOM	E TAX ACT.	3:1 to 3.
	Special Provision In Newly Established In undertaking in free	lustrial	
	-	ion 10-A	
	Tax Exemption for Re of Foregin Technicia		
	Sectio	n 10(6) (Viia)	
	Exemption from Incom Interest payable By Undertakings on Fore	Industrial	
	Sectio	n 10(15)	
IV	DEDUCTIONS/ALLOWANCES	UNDER 4-1	to 4.12;
	INCOME TAX ACT.		
	Investment Allowance		
	Secti	on-32 A	
	Investment Deposit A	ccount	
	Secti	on-32AB	
	Development Allowanc	9	
	Secti	on-33A	
	Expenditure on Scien Research	tific	
	Secti	on-35	
	Expenditure on Know-	aow	
	Secti	on-35AB	
	Deductions In Respec	t of	

C2

M. Phil. .

	CHAPTER	CONTENTS PAGE No
 Section- 80 HH Deduction In Respect of Profits and Gains from New Established Undertakings in Certain Areas. Section- 80 HHA Deduction In Respect of Profits and Gains from Industrial Undertakings After a certain Date Etc. Section- 80-H Deduction In Respect of Profits and Gains from New Established Industrial Undertakings or Ships or Hotel Business In certain Cases. Section 80-H 		and Gains from Newly Established
 Deduction In Respect of Profits and Gains from New Established Small Scale Industrial Undertakings in Certain Areas. Gection- 80 HHA Deduction In Respect of Profits and Gains from Industrial Undertakings After a certain Date Etc. Section- 80-I Deduction In Respect of Profits and Gains from New Established Industrial Undertakings or Ships or Hotel Business In certain Cases. Section 80-J 		Hotel Business In Backward Areas
 and Gains from New Established Small Scale Industrial Undertakings in Certain Areas. Section- 80 HHA Deduction In Respect of Profits and Gains from Industrial Undertakings After a certain Date Etc. Section- 80-I Deduction In Respect of Profits and Gains from New Established Industrial Undertakings or Ships or Hotel Business In certain Cases. Section 80-J 		- Section- 80 HH
 Deduction In Respect of Profits and Gains from Industrial Undertakings After a certain Date Etc. Section- 80-I Deduction In Respect of Profits and Gains from New Established Industrial Undertakings or Ships or Hotel Business In certain Cases. Section 80-J MICENTIVES UNDER WEALTH TAX 6.1405 		and Gains from New Established Small Scale Industrial
and Gains from Industrial Undertakings After a certain Date Etc Section- 80-IDeduction In Respect of Profits and Gains from New Established Industrial Undertakings or Ships or Hotel Business In certain Cases.vINCENTIVES UNDER WEALTH TAX6.140 5		- Section- 80 HHA
 Deduction In Respect of Profits and Gains from New Established Industrial Undertakings or Ships or Hotel Business In certain Cases. Section 80-J V INCENTIVES UNDER WEALTH TAX 5.1 to 5 		and Gains from Industrial Undertakings After a certain
and Gains from New Established Industrial Undertakings or Ships or Hotel Business In certain Cases Section 80-JVINCENTIVES UNDER WEALTH TAX5.1 to 5		- Section- 80-I
V INCENTIVES UNDER WEALTH TAX 5.1 to E		and Gains from New Established Industrial Undertakings or Ships or Hotel Business In
		- Section 80-J
<u>ACT - 1957</u>	v	INCENTIVES UNDER WEALTH TAX 5.1 to 5. ACT - 1957
Exemption In Respect of Residential Houses for Low Paid Employees.		Residential Houses for
- Section 5(1)(xxxa)		- Section 5(1)(xxxa)

СЗ

C4

M. Phil. _

CHAPTER	CONTENTS	PAGE.NO.		
	Exemption In Respect of Value of Assets of Industrial Undertakings Owned By An Entrepreneure.			
	Section-5(1) (xxxi) (xxxii)			
	Exemption In Respect of Equity shares As well As New Activities of Certain Industrial Companies			
	Section_5(1)(xx)(xxa)(xxi)			
	(xxxiii)(xxxiv) & 45(d)			
VI	CONCLUSION AND SUGGESTIONS C-1 to	C-14		
	BIBLIOGRAPHY			