Decisions under Income tax law

- Disallowance of deduction for the employers.
  - If the employer deducts but does not deposit the PF contribution within the prescribed due date, it will be considered as a late payment.
  - The employer will be required to pay interest on the late payment.

- Introduction of a dispute resolution committee.
  - The committee will be constituted to resolve disputes between the tax authorities and taxpayers.
  - The committee will consist of one tax officer and one legal expert from the tax department.

  - The IT Act is being amended to provide for self-certification for tax returns.
  - Taxpayers will be required to file annual returns on self-certification.

- Amendment to Section 16.
  - The deduction limit for interest on housing loans has been increased from Rs.5 crore to Rs.10 crore.

- Amendment to Section 194P.
  - Banks will be required to report interest paid to individuals over a certain threshold.

- Dispute Resolution Committee.
  - The government has introduced a new committee to resolve disputes between the tax authorities and taxpayers.
  - The committee will provide a more efficient and quick resolution of disputes.

- Dispute Resolution Committee.
  - The committee will consist of one tax officer and one legal expert from the tax department.
  - The committee will provide a more efficient and quick resolution of disputes.

Decisions under GST Law

- Amendment to Section 56.
  - The GST Act is being amended to provide for a more efficient and quick resolution of disputes.
  - The committee will consist of one tax officer and one legal expert from the tax department.

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  - The GST Act is being amended to provide for a more efficient and quick resolution of disputes.
  - The committee will consist of one tax officer and one legal expert from the tax department.

- Introduction of mandatory GST return submission.
  - Taxpayers will be required to submit monthly GST returns.
  - The return will be submitted on a self-certification basis.

Decisions under customs law

- Amendment to Section 1.
  - The customs duty on import of various items has been increased to provide for self-certification for tax returns.
  - Taxpayers will be required to file annual returns on self-certification.

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