

Intermediate Course

Study Material

(Modules 1 to 3)

PAPER 4

Taxation

Section – A: Income-tax Law

[As amended by the Finance (No. 2) Act, 2019]

Assessment Year 2020-21

**(Relevant for May, 2020 and
November, 2020 examinations)**

MODULE – 2



BOARD OF STUDIES

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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