PROFITS AND GAINS OF BUSINESS OR PROFESSION

SECTION	PARTICULARS
28	Chargeability/scope of income
29	computation of income from profits and gains of business or profession
30	Rent, Rates, Taxes, Repairs and Insurance for buildings
31	Repairs and Insurance of Machinery, Plant and Furniture
32	Depreciation
33AB	Tea Development Account/Coffee Development Account and Rubber Development Account
33ABA	Site Restoration Fund
33	Reserves for Shipping Business
35	Expenditure on Scientific Research
35ABB	Expenditure for ordinary license to operate telecommunication services
35AC	Expenditure on eligible projects or schemes
35CCA	Expenditure by way of payment to association and institution for rural development programmes
35D	Amortization of certain preliminary expenses
35DD	Amortization in case of amalgamation or demerger
35DDA	Amortization of expenditure income under voluntary retirement scheme
35E	Deduction for expenditure on prospecting etc., for certain minerals
36	Other Deductions
37(1)	General deductions
37(2B)	Advertisement to political parties
38	Building, etc., partly used for business, etc., or not exclusively so used
40	Amounts not deductible
40A	expenses or payments not deductible in certain circumstances
40A(2)	Payments to relatives
40A(3)	Disallowance of 100% of expenditure if payment is made by any mode other than account payee cheque or draft
40A(7)	Disallowance in respect of provision for gratuity
40A(9)	Disallowance in respect of contribution to Non-statutory Funds
41	Deemed profits chargeable to tax
42	Special provisions for deductions in case of business for prospecting, etc., for mineral oil
44AA	Maintenance of accounts by certain persons carrying on business or profession
44AB	Compulsory audit of accounts
44AD	Special provisions for computing profits and gains of business of civil construction
44AE	Special provisions for computing profits and gains of business of plying, hiring or leasing goods carriages
44AF	Special provisions for computing profits and gains of retail business
44B	Special provisions for computing profits and gains of shipping business in case of non-residents
44BB	Special provisions for computing profits and gains in connection with the business of exploration, etc., of mineral oils
44BBA	Special provisions for computing profits and gains of business of operation of air craft in case of non-residents
44BBB	Special provisions for computing profits and gains of foreign companies engaged in the business of civil construction, etc., in certain turnkey power projects
44C	Deduction of head office expenditure in case of non-residents
145	Method of accounting
145A	Method of accounting in certain cases