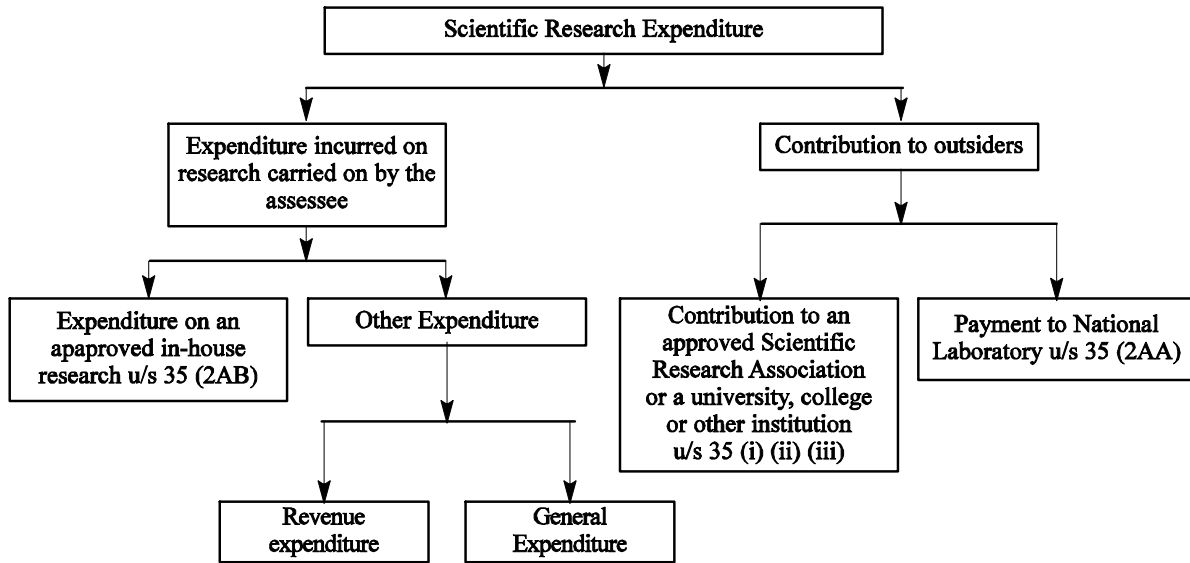
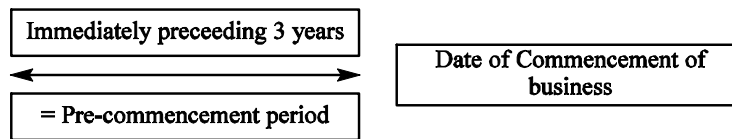
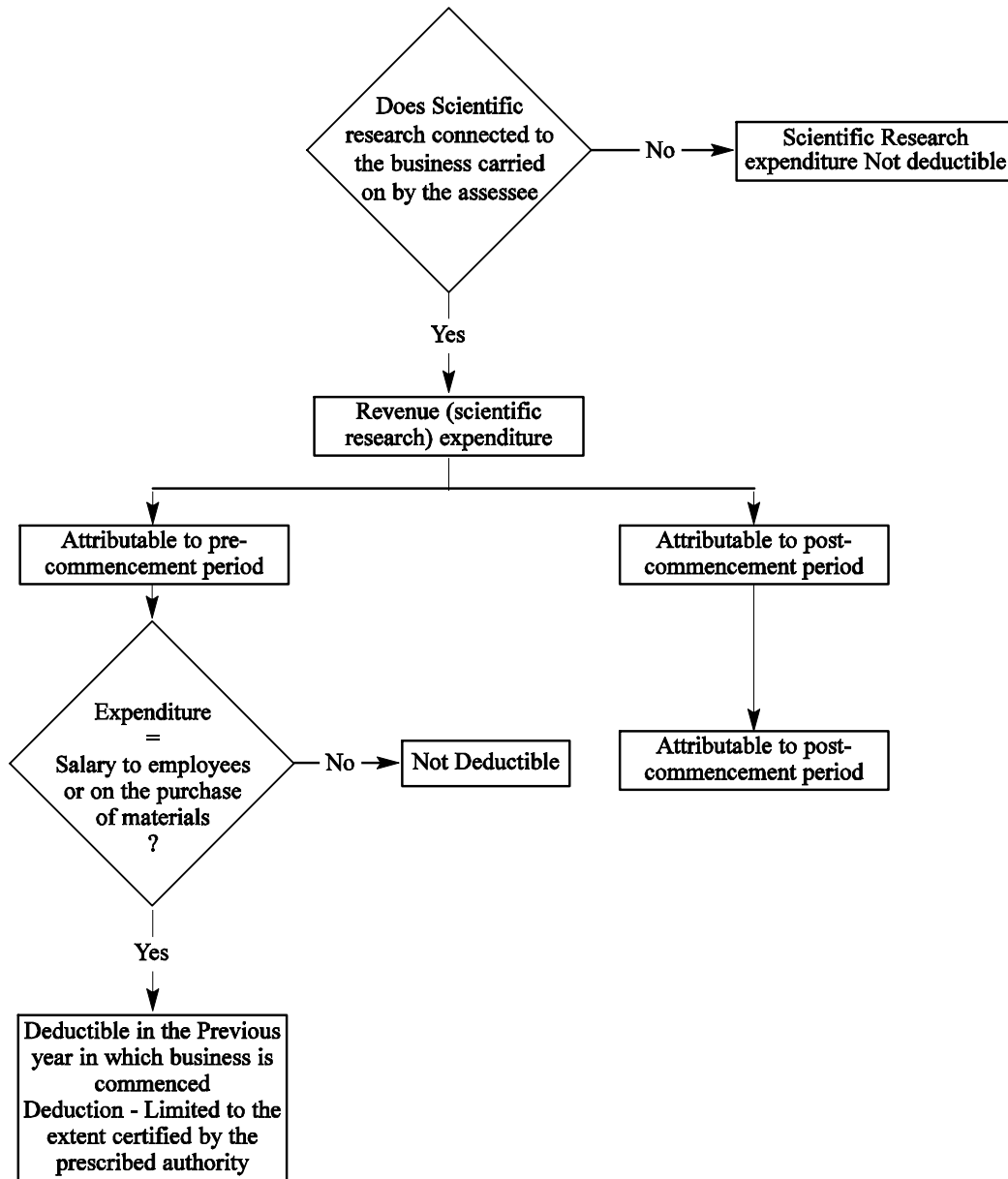
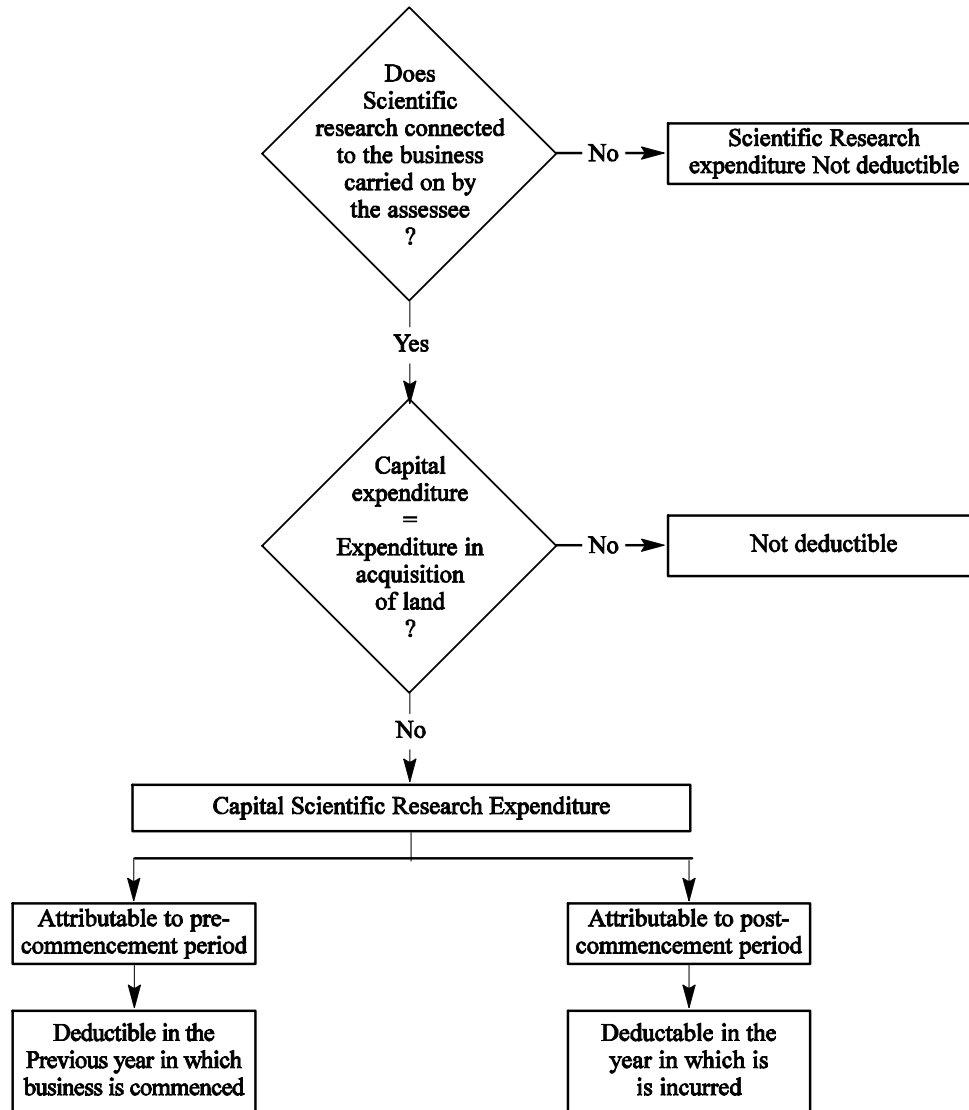


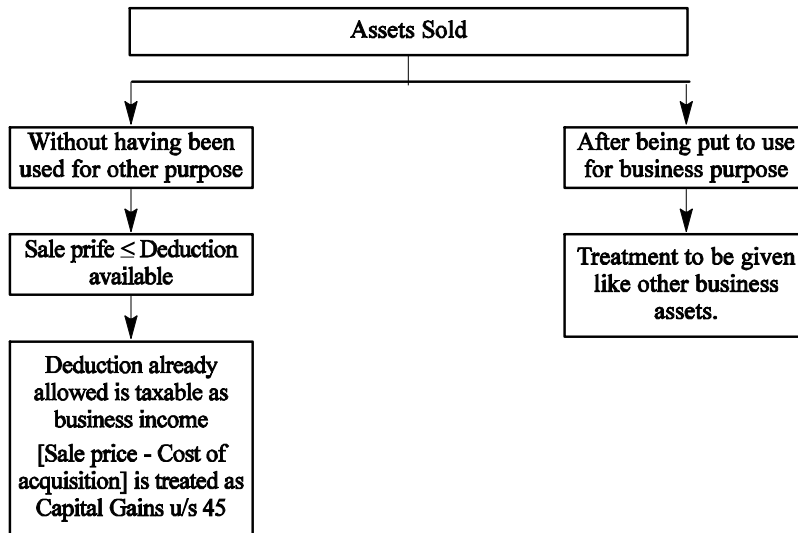
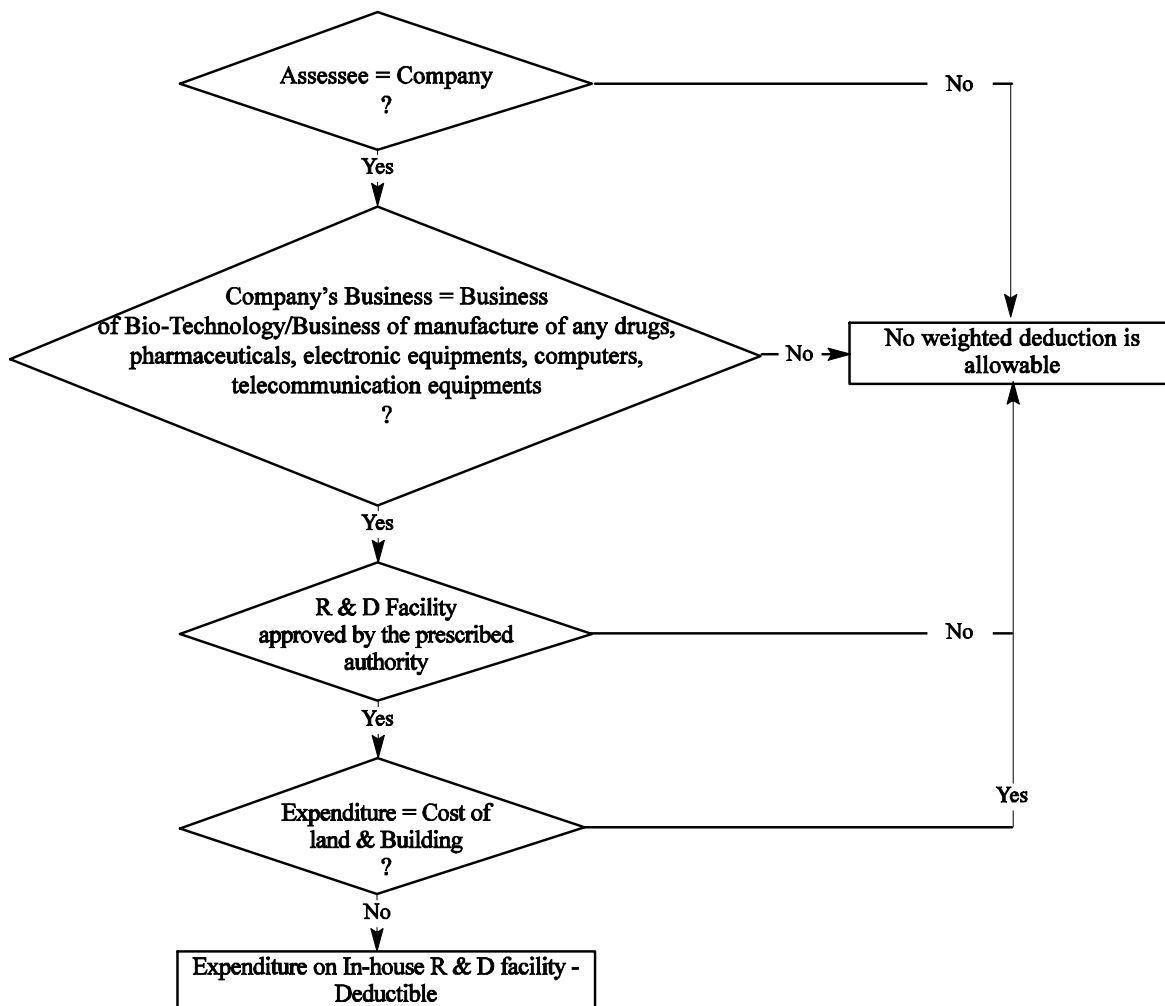
Classification of Scientific Research Expenditure:

Meaning of Pre-commencement period


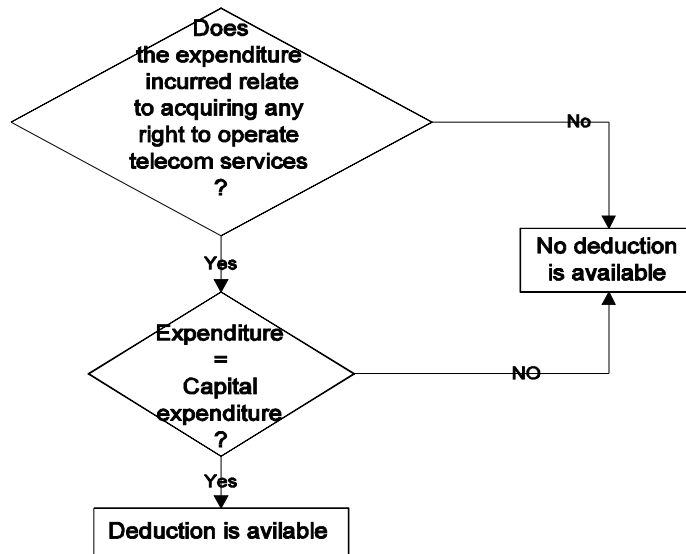
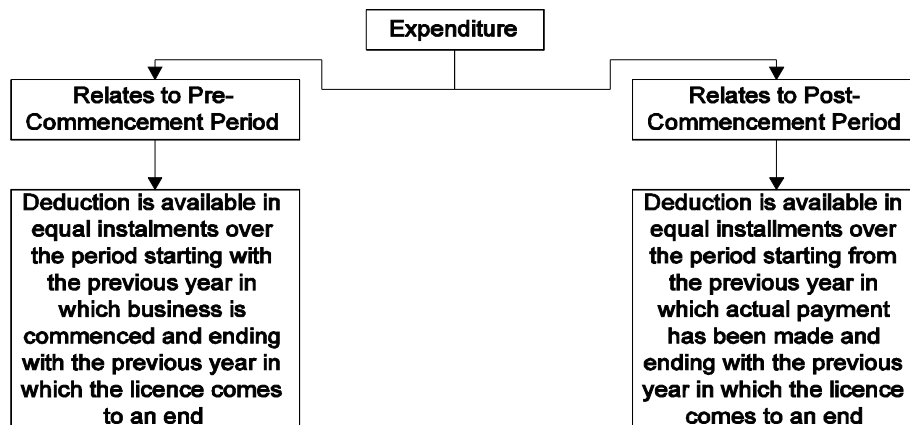
Deductibility of Revenue (Scientific Research) expenditure: Sec. 35(i)(1)



Deductibility of Capital Scientific Research Expenditure: Sec: 35(2)



Transfer of Capital Asset

Expenditure on in-house R & D facility: Sec: 35(2AB)


Conditions for availing Deduction:

Quantum of Deduction:

Profit/Loss on Sale of Telecom Licence
