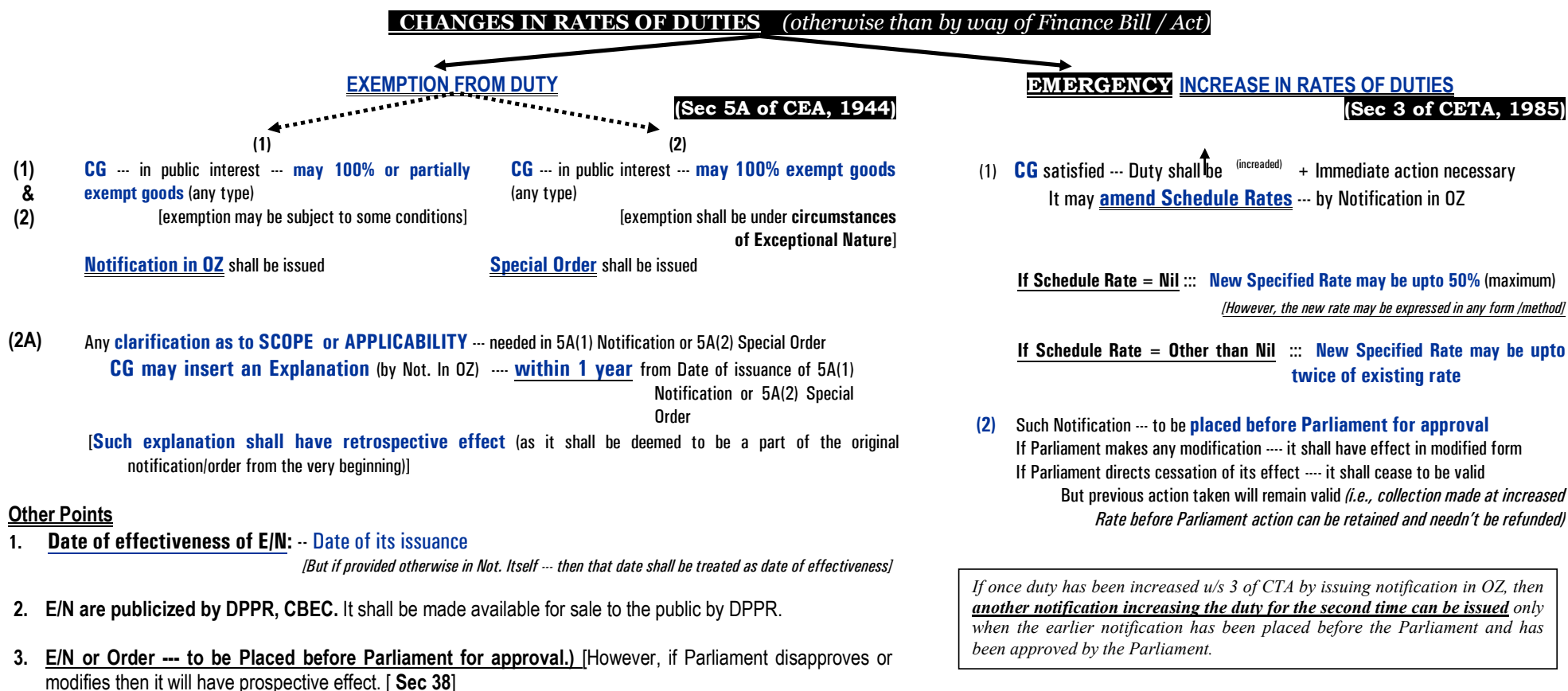


SHORT REVISIONARY KONCEPTS



Exemption: Mandatory or Optional for assessee

Sec 5-A (1A):: Exemption Notification

- [Unconditional + Full (100%)] → MANDATORY for the assessee**
- Others Exemption → OPTIONAL for assessee**