

AS 22: ACCOUNTING FOR DEFERRED TAXES.

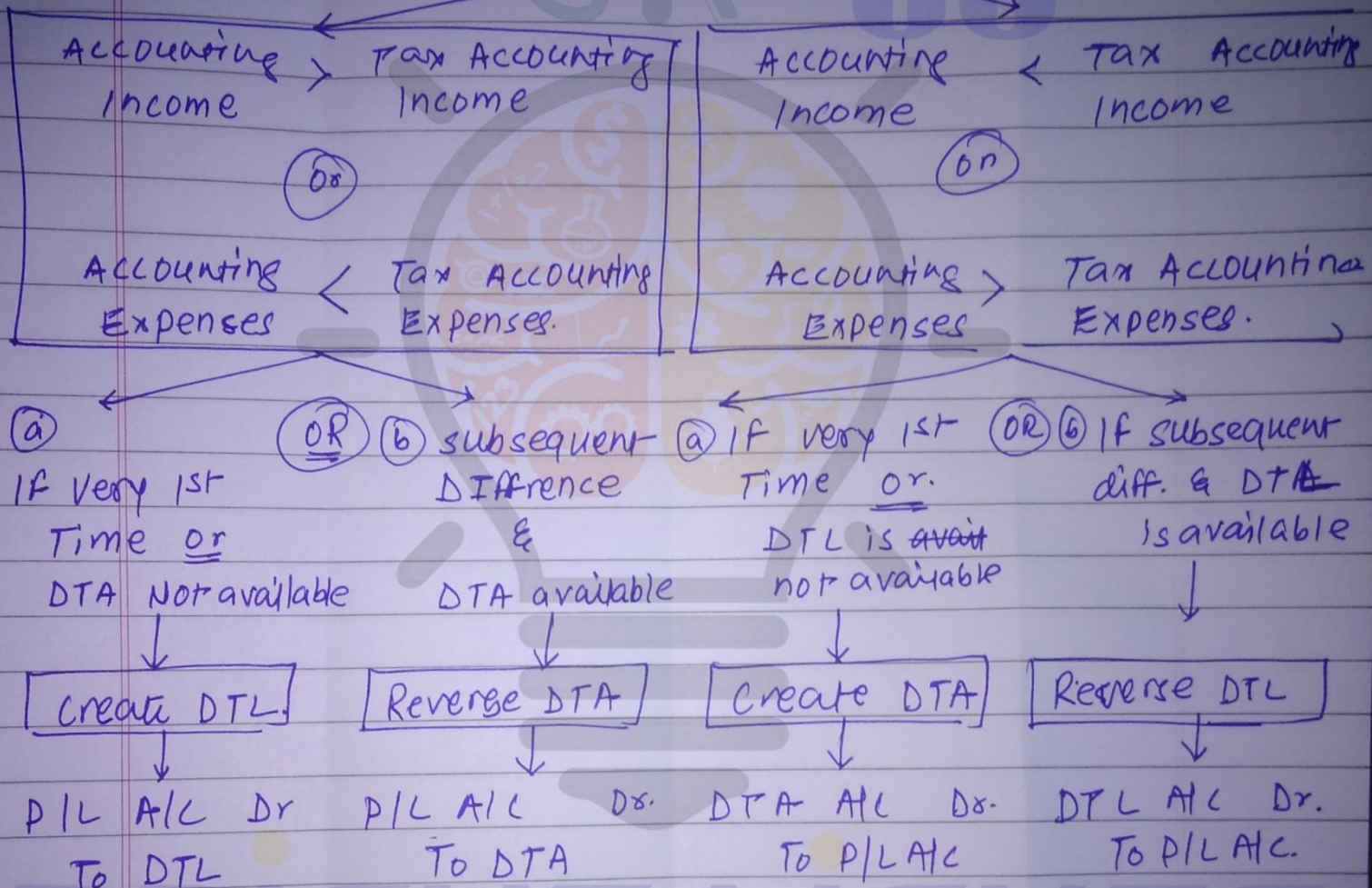
A. Permanent Diff. IGNORED.

B. Timing Differences.

[SAVE NOW, PAY LATER]

I.

II.



Current-Period's Tax Expenses =

current Taxes
Paid

+

DTL or
DTA Reversed

-

DTA or
DTL Reversed

as computed
under Income Tax.

- Normal Rates or
- U/s 115JB MAT

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