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- Net Gains Are Gross Receipts - R.C. 5751.033(H) 2th, 2024

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1. Vinod K Singhania – “Direct Taxes - Law And Practice”, Taxmann Publications 2. H C Mehrotra And Goyal, “Direct Taxes”, Sahitya Bhavan Publications 3. Gaur And Narang ; Direct Taxes, Kalyani Publishers 4. Rajiva S. Mishra –Direct & Indirect Tax 5. Santhil & Santhil : Business Taxation. 6. S. Bhat – Taxation Management. 7. 1th, 2024

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