

Commercial's

Taxation of **CAPITAL GAINS**

As amended by
The Finance Act, 2025

**22nd
EDITION
2025**

Dr. Girish Ahuja
Dr. Ravi Gupta

Commercial Law Publishers (India) Pvt. Ltd.

WITH THE BLESSING OF MATA VAISHNO DEVI

Published

By

COMMERCIAL LAW PUBLISHERS (INDIA) PVT. LTD.

Head Office: 4239/1, SHAKAHAR BHAWAN,
ANSARI ROAD, DARYA GANJ, NEW DELHI- 110002

Phones: 43502007, 43502008, 43011562, 43452009

e-mail: commercialhouse@yahoo.co.in

Website: commerciallawpublishers.com

PRICE : Rs. 2295/-

ISBN: 978-93-5603-955-1

22nd Edition, 2025

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Printed at

TAJ PRESS, NOIDA

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Dedicated to our Mothers

Late Mrs. Shanta Roshan Lal Ahuja

Late Mrs. Nirmal Om Prakash Gupta

And

Our Wives

Late Mrs. Ranjana Ahuja

Mrs. Renu Gupta

As applicable for assessment year 2026-27

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Preface to the Twenty-second Edition

It is with pride and pleasure that we place before our readers the twenty-second edition of our book "Taxation of Capital Gains".

Like all other tax laws, the law governing taxation of capital gains is a complex one. The literature available on the subject is also very confusing and complex. Almost every taxpayer is faced with the problem of computing the capital gains. It is in this background that we have prepared this book so that the taxpayer can find a ready solution to the intricate problems which he faces. The book has been written in an easy-to-understand manner to enable a quick grasp of the subject.

This book is comprehensive and is the latest book on the subject. The law stated in the book is as amended by the Finance Act, 2025. All important cases reported upto end of March, 2025 have been incorporated. The illustrations have been solved for the assessment year 2026-27.

We acknowledge the efforts put in by Sh. Sandeep Garg, Ms Sunita Kackar and the entire team of M/s Commercial Law Publishers (India) Pvt. Ltd. in bringing out the book in a very precise time and with excellent quality.

We look forward to the comments, suggestions and criticisms from the readers.

20nd April, 2025

Address for Correspondence

B-41, Basement, Kailash Colony,

New Delhi - 110 048

e-mail : ravirrg@gmail.com

e-mail girishahujaji@hotmail.com

Dr. GIRISH AHUJA

Ph.: 2924 7333 • 3255 5484

Dr. RAVI GUPTA

Ph.: 4057 1899

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