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The Finance Act, 2020, has expanded the scope of TCS by providing the collection of tax from sale of certain goods. To assist a collector to comply with the new provisions, 30 frequently asked questions have been formed in this behalf.

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About the Book This book is a one-stop comprehensive referencer and is a must have for conducting Secretarial Audits and Annual Return Certification. The Audit checklists included in the book are flexible enough to be tailored to suit the need of any voluntary audit for all types of companies. The primary aim of the book is to serve the need of a Company Secretary in practice conducting all these audits. However, the book is also useful for the auditee listed or public companies along with the private companies to ensure



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About the Book In India, the Companies are managed by the directors who are collectively called as "the Board of Directors". The concept of Corporate Governance has brought drastic changes in the composition of Board of Directors, which has introduced few new categories of directors such as Independent Directors, Woman Directors, Resident Directors etc. This book covers a detailed discussion on duties of directors to aid the readers in

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understanding the nitty-gritties of all the relevant provisions of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards in a simple and easy to refer format. The intention is to provide an idea about the provisions and responsibilities of the persons who are working in the capacity of directors as well as who are proposed to get appointed as such. It is divided into various chapters providing an exhaustive write up on various provisions relating to directors starting from the eligibility of a person to get appointed as a director in the company till the liabilities of a person as a director under the liquidation and winding up of a company. The book also provides the necessary assistance to the persons who are helping the directors in execution of their functions and gives a practical perspective on the provisions relating to acquisition of Director Identification Number (DIN)/Digital Signature Certificate (DSC), eligibility, kinds of directors, committees of directors, meetings of directors, remuneration etc. It also covers the provisions and treatment of various transactions in relation to directors such as accepting of loans, granting loans to directors, related party transactions in between the company and the directors, various documents, including Board's Report & registers to be signed by the directors etc. Key Features Comprehensive coverage of provisions of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Revised Secretarial Standards impacting the directors. Analysis of the elementary provisions of law relating to directors. Novel provisions relating to Independent Directors, Woman directors, Resident directors, CSR etc. Comprehensive list of offences, punishments and legal recourse available to the directors. Checklists and important points at relevant places to provide a quick guidance of the provisions. Covers the provisions and impact of the revised

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Secretarial Standards on Meetings of the Board of Directors (SS1) Issued by ICSI, to be effective from 1 October 2017.

About the Book Ready Reckoner for Valuers is strived to equip the readers with meaning of valuation, purpose of valuation and selection of appropriate valuation approaches and methods. This book also explains various formulas to be applied in valuations such as Ratio Analysis, Computation of Present Value, Discount Rate, Computation of Beta, Computation of Terminal Value, Computation of IRR and Computation of Option Valuation, etc. It covers the valuation of Equity shares, Preference shares, Convertible instruments, ESOP, Sweat Equity, Trade Mark, Brand, Customer relationship along with Specimen of Valuation Reports, Specimen Engagement Letters and Specimen of Management Representation Letter. The book has a dedicated chapter on Start-ups' Valuation which has been curated looking at the budding entrepreneurial talent in the recent times. A separate chapter discussing the potential impact of Environment, Governance and Social (EGC) on valuation has also been made part of this book. Extracts of relevant provisions of the statutes, Guidance Note on Share Based Payments 2020 issued by ICAI, FIMMDA guidelines, Beta by Professor Damodaran etc forms part of a comprehensive List of Annexures appearing at the end of this book.

Goss's Roofing Ready Reckoner provides cutting angle and lengths for traditional "cut" roofs and design tables for timber sizing, based on BS5268 "Structural use of timber" and now

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including a comparison of timber sizes using Eurocode 5 [Design of Timber Structures]. Additional information is provided on wall plate and gable strapping, wind bracing, truss clips and other roofing metalwork, plus information on tools, equipment and health and safety matters. Detailed drawings for tiling, slating and other roof coverings are included, with fixing requirements revised to BS 5534:2014. Information on lead substitutes and roofing putties is also provided. Design of warm and cold roofs is fully covered, including ventilation and insulation requirements. The fifth edition also includes new chapters on engineered timber roofing components, solar panel fixing and outbuilding roofs.

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