

B. Com. Semester II

Taxation - Syllabus

Unit	Title	Details of Topic
Unit I	Basic Concepts	Income, Agricultural Income, Causal Income, Assessment Year, Previous Years, Gross Total Income, Total Income; Tax Evasion, Tax Avoidance, Tax Planning
Unit II	Basis of Change	Scope of Total Income; Residence and Tax Liability; Income which does not fall part of total income
Unit III	Heads of Income	Salaries; Income from property; Profits or gains of business or profession, including provisions relating to specific business; Capital gains and income from other sources
Unit IV	Computation of Tax Liability	Computation of total income and tax liability of an individual, H.U.F. , and firm; Aggregation of Income; Set off and carry forward of lossess
Unit VI	Tax Management	Tax deduction at source; Advance payment of tax; Assessment Procedures; Tax planning for Individuals
Unit V	Tax Administration	Authorities; Appeals; Penalties

Books Recommended:

1. Singhanar V.K: Students' Guide to Income Fax; Taxmann, Delhi.
2. Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
3. Mehrotra H.C: Income Tax Law & Accounts ; Sahitya Bhawan, Agra.
4. Dinker Pagare• Income Tax Law and Practice: Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.