

SARDAR PATEL UNIVERSITY
Programme & Subject: BA LLB
Semester: VIII
Syllabus with Effect from: June - 2012

Paper Code: IL - 804	Total Credit:
Title Of Paper: Principles of Taxation Law	

Unit	Description in Detail	Weightage (%)
I	<p>General Perspective History of tax law in India Fundamental principles relating to tax laws Governmental financial policy, tax structure and their role in the national economy. Concept of tax: Nature and characteristics of taxes Distinction between: Tax and fee Tax and cess Direct and indirect taxes Tax evasion and tax avoidance Scope of taxing powers of Parliament, state Legislature and local bodies.</p>	
II	<p>Income Tax Basic Concepts: Income Total income Income not included in total income Deemed income Clubbing of income Assesses Person Tax Planning Chargeable income Heads of income Salaries Income from house property Income from business or profession Capital gains Income from other sources Deductions, relief and exemptions Rate of income tax Income Tax Authorities: Power and functions Offences and penal sanctions: Settlement of grievances: Authorities, powers and functions</p>	



Statutory Material:

- The Income Tax Act, 1961

Basic Text & Reference Books:-

- Law of Taxation - Dr. Mynani
- Taxation Laws - K.Rai
- Law of income tax - V.K.Sushakumari
- Income Tax Law - Dutta
- Income Tax Act - O.C.Tandon
- Law of Income Tax - Kailash Rai
- Dutta on the Income Tax Law
- Law of Income Tax in India - V.S. Sundaram
- Taxman's Direct Taxes Law and Practice

