

SARDAR PATEL UNIVERSITY
Programme: BBA(General)
Semester: V
Syllabus with effect from : JUNE 2013

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| Paper Code: UM05CBBA06 | Total Credit: 3 |
| Title Of Paper: Business Taxation - I | |

| Unit | Description in detail | Weighting (%) |
|----------|---|---------------|
| 1 | Conceptual Framework & Incidence of Tax (Theory only) Introduction to Income Tax Act Definitions: Person, Assessee, Assessment Year, Previous Year, Income, Gross Total Income, Total Income, Agriculture Income Residential status and incidence of tax of Individual assessee Fully exempted incomes for individual assessee | |
| 2 | Assessment Procedure & Filing of Return (Theory only) Meaning of Assessment, Types of Assessment, Tax Deducted at Source (TDS), Advance Payment of Tax Return of Income, Time for filling Return, Types of Income Tax Return, Permanent Account Number (PAN) | |
| 3 | Income from Salaries (Examples only) Simple Examples based on allowances, perquisites, Bonus, Commission, Provident Fund and deductions available from salary income. (No retirement benefits will be covered in the chapter) | |
| 4 | Income from House Property (Examples only) Simple Examples covering Self-occupied, Let-out, Deemed to be Let-out, Partly & Proportionate Let-out property | |

Basic Text & Reference Books

- TAXMANN: Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania
- TAXMANN: Direct taxes law & practice - Dr. Vinod K. Singhania & Dr. Kapil Singhania
- Ahuja Girish and Ravi Gupta, "Systematic Approach to Income Tax", Bharat Law House, Delhi

