

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA (GENERAL)**  
**Semester: VI**  
**Syllabus with Effect From: November/December-2013**

<b>Paper Code: UM06CBBA04</b>	<b>Total Credit:3</b>
<b>Title Of Paper: Business Taxation-II</b>	

Unit	Description in detail	Weighting (%)
I	<b>Profits and Gain from Business &amp; Profession of Individual (Examples only)</b> Only simple examples for both business and professional income (Examples on Depreciation will not be covered separately in this chapter)	25%
II	<b>Income from Capital Gains (Examples only)</b> Computation of Short term & Long term Capital Gain based on exemptions available under section 54, 54F & 54EC only.	25%
III	<b>Income from Other Sources &amp; Computation of Total Income</b> <b>Income from other sources: (Examples only)</b> Computation of Income from Other Sources <b>Computation of Total Income from the given Gross Total Income only:(Theory only)</b> Deductions from Gross Total Income in respect of payment covering Section 80C, 80D and 80 G only	25%
IV	<b>Taxation of Companies (Theory only)</b> Definitions: Company, Indian Company & Domestic Company Computation of Tax Liability of Company Minimum Alternate Tax (MAT): Computation of Book Profit Carry forward and set-off of tax credit	25%

**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

