

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from : JUNE 2013

Paper Code: UB05CCOM04	Total Credit: 3
Title Of Paper: Business Taxation-I	

Unit	Description in detail	Weighting (%)
1	Definitions (Theory only) Person, Assessee, Assessment Year, Previous Year, Casual income, Agricultural income, Dividend, Total Gross income & Total Taxable income	25 %
2	Residential Status (Theory only) Residential Status of and Incidence of tax (for an individual assessee only) General deduction available under section 80 C, 80 D, 80 E, 80 G and 80 U Exempted Incomes	25 %
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)	25 %
4	Income from House Property (Examples only) Simple Examples covering Self-occupied, Let-out, Deemed to be Let-out, Partly & Proportionate Let-out property only	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

