

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: IV
Syllabus with effect from : NOVEMBER 2012

Paper Code: UB04CCOM08	Total Credit: 3
Title Of Paper: Tax Procedure and Practices - IV	

Unit	Description in detail	Weighting (%)
1	Salaries Income from House Property	25 %
2	Profits and Gains of Business or Profession Capital Gain Income from Other Sources	25 %
3	Return of Income Various ITR Forms: What is Return of Income ? Types of Returns Time limit of return, Belated return, Return of loss, Revised return, Defective return, Return by whom to be signed, Various forms of ITR	25 %
4	Assessment Procedure in brief: Assessment u/s 143 (1), Regular assessment u/s 143 (2), Best judgement assessment, Income escaping assessment, Issue of notice when income has escaped assessment, Time limit for notice, Time limit for completion of assessment and reassessment	25 %
	Rebate of income tax under section 88, Deduction under section 80 C to 80 U, Permanent Account Number	

Basic Text & Reference Books

- Systematic Approach to Income Tax & CST – By Dr. Girish Ahuja & Dr. Ravi Gupta.
- Direct Taxes Law and Practices by Dr. V. K. Singhania.
- Taxation- By Prin. T. J. Rana & Prin. V. S. Dalal

