

**SARDAR PATEL UNIVERSITY**  
**Programme: BCOM, Semester: VI**  
**Syllabus with effect from: DECEMBER 2020**

**Course Code:** UB06CCOM21  
**Total Credits:** 3

**Course Title:** Business Taxation – II

Unit	Description in detail	Weightage (%)
1	<b>Assessment , TDS, Advance Tax &amp; Return of Income (Theory only)</b> <ul style="list-style-type: none"> <li>• Meaning of Assessment, Types of Assessment</li> <li>• Tax Deducted at Source (TDS)</li> <li>• Advance Payment of Tax</li> <li>• Return of Income, Time for filling Return, Types of Income Tax Return</li> <li>• Permanent Account Number (PAN)</li> </ul>	25 %
2	<b>Profits &amp; Gains from Business &amp; Profession of Individual (Examples only)</b> Examples on Business and Professional Income excluding Depreciation as per Section 32.	25 %
3	<b>Income from Capital Gains (Examples only)</b> Computation of Short term & Long term Capital Gain Exemptions under section 54, 54EC & 54F. (Including Theory)	25 %
4	<b>A.) Income from Other Sources &amp; Goods and Services Tax (GST)</b> <b>Income from other sources: (Examples only)</b> Example on Computation of Income from Other Sources <b>B.) Introduction to Goods and Services Tax Act: (Theory only)</b> <ul style="list-style-type: none"> <li>• Overview of GST</li> <li>• Need for GST in India</li> <li>• Advantages of GST</li> <li>• GST Council</li> <li>• Provisions and Procedure of Registration under GST</li> <li>• Law relate to GST : CGST, SGST, IGST, UGST, Cess</li> <li>• Input Tax &amp; Input Tax Credit</li> </ul> <b>Definition:</b> Goods, Services, Supply, Taxable Person, Business, Place of Business, Reverse Charge, Composition Scheme and Exemption	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

