

**SARDAR PATEL UNIVERSITY**  
**Vallabh Vidyanagar, Gujarat**  
**(Reaccredited with 'A' Grade by NAAC (CGPA 3.11))**  
**Programme: B.COM Semester: VI**  
**Syllabus with effect from the Academic Year:**

<b>B.COM. SEMESTER-VI</b>		
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Total Credit</b>
<b>UB06CCOM71</b>	<b>Business Taxation – II</b>	<b>3</b>

<b>Course Objectives</b>	To impart knowledge in the area of Taxation
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<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> </ul> Permanent Account Number (PAN)	<b>25%</b>
<b>2.</b>	<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.	<b>25%</b>
<b>3.</b>	<b>Income from Capital Gains (Examples only)</b> Computation of Short term & Long term Capital Gain Exemptions under section 54, 54EC & 54F. (Including Theory)	<b>25%</b>
<b>4.</b>	<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	<b>25%</b>

\*Units will have the same Weightage in the evaluation as suggested in the course outline.

**Note:** Consider Academic Year as an Assessment Year

(e.g. Academic Year : 2021-22, Assessment Year is also 2021-22)

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture Method</li> <li>• Online Lectures</li> <li>• Group Discussion</li> <li>• Practical Problem Solving</li> </ul>
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
<b>1.</b>	Internal/Written Examination	<b>15%</b>
<b>2.</b>	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	<b>15%</b>
<b>3.</b>	University Examination	<b>70%</b>

\* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>
<p>To understand theoretical concept of Assessment, Permanent Account Number (PAN), Tax Deducted at Source (TDS) , Advance Payment of Tax, Return of Income - Time for filling Return and Types of Income Tax Return as per the Act.</p> <ul style="list-style-type: none"> <li>•To understand the head of Income Profits &amp; Gains from Business &amp; Profession of Individual and Examples excluding Depreciation as per Section 32.</li> <li>•To understand the head Income from Capital Gains and Computation of Short term &amp; Long-term Capital Gain Exemptions under section 54, 54EC &amp; 54F.</li> <li>•To understand the head Income from Other Sources with Examples and Theoretical concept of Goods and Services Tax (GST) - Overview, Need, Provisions and Procedure of Registration under GST, and Composition Scheme and Exemption.</li> </ul>

<b>Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	TAXMANN: Students' Guide to Income Tax - Dr. Vinod K. Singhanian & Dr. Monica Singhanian
<b>2.</b>	TAXMANN: Direct taxes law & practice - Dr. Vinod K. Singhanian & Dr. Kapil Singhanian Ahuja Girish and Ravi Gupta, "Systematic Approach to Income Tax", Bharat Law House, Delhi
<b>On-Line Resources available that can be used as Reference Material</b>	