

**SARDAR PATEL UNIVERSITY**  
**Programme & Subject: LLB (CBCS)**  
**Semester: IV**  
**Syllabus with Effect from: January - 2015**

<b>Paper Code: UL04CLLB02</b>	<b>Total Credit: 4</b>
<b>Title Of Paper: Principles of Taxation Act</b>	

Unit	Description in Detail	Weightage (%)
I	Basic Concepts extent and commencement s-1 to s-2(30) Person-Residential status and tax planning Computation of total income Salary Income from house property	25%
II	Profits and gains of business or profession Depreciation allowance and development rebate Capital gains Agriculture and non-agriculture	25%
III	Income From Other Sources Set off and carry forward of losses Income which do not form part of total income Deduction to be mad in computing total income Income forming part of total income on which no income tax is payable	25%
IV	Procedure for assessment Rebate and relief Collection recovery and refund of tax Settlement of cases Income Tax Authorities Appellate tribunal reference to high court Penalty and prosecution	25%

**Basic Text & Reference Books:-**

➤	Law of Taxation	-Dr. Mynani
➤	Taxation Laws	-K.Rai
➤	Law of income tax	-V.K.Sushakumari
➤	Income Tax Law	-Dutta
➤	Income Tax Act	-O.C.Tandon
➤	Law of Income Tax	-Kailash Rai

