

Veer Narmad South Gujarat University
Second Year B.Com.
Semester - III Tax Procedure & Practice - Paper – 1
(Income Tax Act' 1961)
(Syllabus effective from Academic Year 2017-18 and onwards)

Objective: It enables the students to know the basis of Income Tax Act and its implications.

Sr. No.	Course Inputs	Weightage
Unit 1	Residential Status and Incidence of tax (Section 6)	20%
Unit 2	Head of income Salary (Section 15 to 17)	20%
Unit 3	Head of income House property (Section 22 to 27)	20%
Unit 4	Head of income Capital Gain	20%
Unit 5	Chapter VIA Deductions (Section 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80QQB, 80TTA,80U)	20%
	Total	100%

Notes:

- (1) Practical problems not less than 70% should be asked in the examination.
- (2) The provisions of the Act to be studied shall be the provisions as they are in force for the Assessment Year as applicable in the beginning of the current Academic Year.

Reference Books:

1. Singhania V. K., Students Guide to Income Tax, Delhi
2. Institute of Cost Accountants of India, Study Material of Intermediate Course, Kolkata.
3. Ahuja Girish & Gupta Ravi, Systematic Approach to income tax: Sahitya Bhavan Publications, New Delhi.
4. Manoharan T. N. and Hari G. R., Direct Tax Laws, Snowwhite.