



C.U.SHAH UNIVERSITY
VBt's Institute of Commerce,
Wadhwan city
W.e.f.- June 2017

FACULTY OF: - COMMERCE
DEPARTMENT OF: - Bachelor of Commerce (B.Com)
SEMESTER: - IV
CODE: - 4CO04TAX2
NAME: – Taxation-II

Teaching & Evaluation Scheme:-

Sr. No	Subject Code	Name of the Subject	Teaching Hours / Week				Credits	Evaluation Scheme							
			Th	Tu	Pr	Total		Theory				Practical			Total Marks
								Sessional Exam		University Exam		Internal		University	
								Marks	Hr/s	Marks	Hr/s	Pr / Viva	TW	Pr	
1	4CO04TAX2	Taxation-II	3	--	--	3	3	30	1 1/2	70	3	--	--	--	100

Objectives:

This syllabus aims at making students aware of some macro level issues and issues related international trade.

Course Outline

Unit	Content	No.of Hours
1	INCOME TAX COMPUTATION UNDER THE HEAD- BUSINESS OR PROFESSION: - Introduction - Income under the head "Business or Profession" - Computation of income tax under the head of Business or Profession	12
2	INCOME UNDER THE HEAD-CAPITAL GAINS: - Introduction - Income under the head "Capital Gains" - Computation of income tax under the head of Capital Gains	12
3	INCOME UNDER THE HEAD- OTHER SOURCES: - Introduction - Income under the head "Other Sources" - Computation of income tax under the head of Other Sources	10

4	TDS-ADVANCE TAX- INTEREST AND INCOME TAX AUTHORITIES AND ORGANIZATION OF INCOME TAX DEPARTMENT [Excluding Income Tax Applet Authority]: - Introduction - Tax Deducted At Source [TDS] - Advance Tax and Interest On Income Tax - Income Tax Authorities in India - Organization of Indian Income Tax Department - Powers-Duties and Functions of Income Tax Authorities	10
	Total Hours	45

Learning Outcomes :-

Theoretical Outcome :- Students can learn Theoretical aspect of taxation.

Practical Outcome :- Student can solve the problems of taxation.

Teaching and Learning methodology :- The following pedagogical tools will be Used to teach this course:

- (A) Lectures
- (B) Case discussions
- (C) Assignments / Class participation / Quiz etc.

Reference Books:

1. Singhania, Vinod K. and Monica Singhania: Students' Guide to Income Tax University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta : Systematic Approach to Income Tax Bharat, Law House, Delhi
3. V.K.Singhaniya & Monica Singhaniya - Publication-Taxmann
4. Journals- 'Income Tax Reports' Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- 'Taxman' Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- 'Current Tax Reporter' Jodhpur