

Sri Sathya Sai College for Women, Bhopal

(An Autonomous College affiliated to Barkatullah University, Bhopal)

(NAAC Accredited 'A' Grade)



SYLLABUS

UG

SESSION- 2023-24

CLASS: B.Com. III YEAR

SUBJECT: COMMERCE

Dr. B. Mathew

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Sri Sathya Sai College for Women, Bhopal

(An Autonomous College Affiliated to Barkatullah University Bhopal)

Department of Higher Education, Govt. of M.P.

Under Graduate Syllabus (Annual Pattern)

As recommended by Central Board of Studies and approved by the Governor of M. P.

wef 2023-2024

(Session 2023-24)

(NEP-2020)

Class / कक्षा	B.Com. / बी. कॉम.
Year / वर्ष	Third / तृतीय
Subject / विषय	Commerce / लेखांकन
Course Title / पाठ्यक्रम का शीर्षक	Income Tax Law & Practice आयकर विधि एवं व्यवहार
Course Type / पाठ्यक्रम का प्रकार	(Discipline Specific Elective (DSE) Major-I / मेजर- I
Credit Value/ क्रेडिट मान	6
Max. Mark/ अधिकतम अंक	30+70 (Minimum Marks 35)

Course Outcome: - After completion of the course, learners will be able to:

1. Understanding the basic concept in the law of income Tax and determine the residential status of different persons.
2. Identify the five heads in which income is categorised and compute income under the provisions of various heads.
3. Understand clubbing procedures, aggregate income after set-off and carry forward of losses and deductions allowed under the income tax act and further to compute taxable income and tax liability of individuals.
4. Develop the ability to file online return.

Particular / विवरण

Unit-I	General Introduction of Indian Income Tax Act, 1961. Brief History, Basic concepts, Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person, Assessee, Exempted Income, Residential Status and Tax Liability.
इकाई-1	भारतीय आयकर अधिनियम 1961 का सामान्य परिचय: संक्षिप्त इतिहास, मूल अवधारणाएँ: आय, कृषि आय, आकस्मिक आय, गत वर्ष, कर निर्धारण वर्ष, सकल कुल आय, कुल आय, व्यक्ति, करदाता, कर मुक्त, निवास स्थान एवं कर दायित्व।
Unit-II	Income from salary, Income from house property.
इकाई-2	वेतन से आय, मकान संपत्ति से आय।
Unit-III	Income from Business and Profession, Capital Gain, Income from other Sources
इकाई-3	व्यापार एवं पेशे से आय, पूंजी लाभ, अन्य साधनों से आय।
Unit-IV	Set off and Carry forward of Losses, Deductions from Gross Total Income, Clubbing of Income, Computation of Total Income and Tax Liability of an Individual.
इकाई-4	हानियों की पूर्ति एवं उसे आगे ले जाना, सकल कुल आय में से की जाने वाली कटौतियाँ, आय का मिलान, व्यक्ति की कुल आय एवं कर दायित्व की गणना।
Unit-V	Assessment Procedure, Tax Deduction & Collection Number (TAN), Permanent Account Number (PAN) Tax Deduction at Sources, (TDS) Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties, e-Filing of return.
इकाई-5	कर निर्धारण की कार्य विधि, कर कटौती एवं संग्रहण संख्या, स्थायी रेखा संख्या, उद्गम स्थान पर कर की कटौती, कर का अग्रिम भुगतान, आयकर पदाधिकारी, अपील, पुनर्विचार व अर्थदण्ड, ई-फाइलिंग ऑफ रिटर्न।
Keywords/Tags:	Income Tax, Basic Concept, Capital Gains, Set-off, Carry Forward, Assessment, आयकर, सामान्य परिचय, पूंजी लाभ, पूर्ति एवं उसे आगे ले जाना, गत वर्ष, कर निर्धारण वर्ष।

Dr. S. Mathur

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Suggestion Books:-

SN.	Author	Book Title	Publisher	City
1	Ahuja Girish and Gupta Ravi	Systematic Approach to Income Tax	Bharti Law House	New Delhi
2	Vinod Kumar Singhaniya,	Students Guide to Income Tax	Taxman Publication Pvt. Ltd.	New Delhi
3	श्रीपाल सकलेचा	आयकर	सतीश प्रिन्टर्स	इंदौर
4	डॉ. एच.सी.मेहरोत्रा,	आयकर विधन एवं लेखे	साहित्य भवन	आगरा।
5	डॉ. आर. के.जैन	आयकर विधि एवं व्यवहार	एस.वी.पी.डी. पब्लिकेशन	अगरा

Scheme of Marks:

Suggested Continuous Evaluation Methods:

Maximum Marks: 100		
Continuous Comprehensive Evaluation 30 marks (CCE): Term End Exam Theory 70 marks		
Internal Assessment : Continuous Comprehensive Evaluation (CCE): 30 Marks	There shall be 4 class tests of 10 marks each, out of which the 3 best scores are to be taken into account.	10+10+10= 30
External Assessment: Term End Exam (Theory) 70 (Time : 03:00 Hrs.	Section (A) 10 Marks (A) Very Short Answer type question – 5 (word limit 50 words) Section (B) 24 Marks: Short Answers Type Questions 1 question from each unit (word limit – 250 words) 4 to be attempted out of 7 given questions Section (C) 36 Marks: Long answer type questions (word limit 500 words) 4 to be attempted out of 7 given questions	10 question 01 marks each - 10 4 question 06 marks each - 24 4 questions 09 marks each - 36
		Total 70

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