

**Department of Accountancy and Statistics**  
**Mohanlal Sukhadia University, Udaipur**  
**NAAC Accredited 'A+' University**

**Certification Programme in Income Taxation**

**Course Content:**

**Income Tax:** Basic concepts: Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income and Tax liability and Agricultural Income. Residential status and Incidence of tax

**Computation of Income under the Heads–**

Exempted Income (Sec. 10), Income from Salaries (Sec. 15 to Sec. 17 and relevant Sections): Basic charge, Tax treatment of different forms of salary, allowances, perquisites, valuation of perquisites, Profits in lieu of Salary, Income from House Property (Sec. 22 to Sec. 27), Income from Business and Profession (Sec. 28 to Sec. 44), Capital Gains (Sec. 45 to Sec. 54) & Income from Other Sources (Sec. 55 to Sec. 57), Deductions from Gross Total Income (80C to 80U), Set off and Carry forward of losses, Clubbing of Income and Deemed Income.

Assessment of Individuals, Assessment of HUF, Assessment of Firm, Assessment of AOP, Assessment of Companies

Deduction of Tax at source, Advance Payment of Tax, Return of income and filing, Refund of excess payment, Interest payable by Assesses

PAN no. (49A) and documentation, TAN (49B),

**Administrative procedures under Direct Taxation:** CBDT & Other Authorities, Survey, Search and Seizure, Demand, Recovery, Assessment, appeal, revision, and settlement, E-commerce Transaction and liability in special cases, Penalties, Fines and prosecution, Income Computation and Disclosure Standards

**Grievances Redressal Procedure:** Grievances Redressal Procedure, Rectification, Appeal and Appellate Hierarchy, Revision

**Settlement of Cases:** Liability under special cases, Settlement of cases (section 245A to 245 L), Advance Ruling

**Note: The list of source material and web-links shall be provided to the applicants.**