

DEPARTMENT OF ACCOUNTANCY & STATISTICS

POST GRADUATE DIPLOMA IN TAXATION

Course of Study

(Effective from July 2015)

Paper no.	Nomenclature of Paper	Maximum Marks
DT-101	Basics of Income Tax	100
DT-102	Basics of Indirect Tax	100
DT-103	Tax Planning	100
DT-104	Service Tax law and Practice	100
DT-105	Practical Income Tax	100
DT-106	Practical R-Vat and Service Tax	100
	Total	600

DT-101: Basics of Income Tax

Unit – I

Income Tax: Specific Terminologies of Income Tax Act: Agricultural Income, residential status and Incidence of tax.

Unit – II

Computation of Income Under the Head - Salaries (Sec. 15 to Sec. 17 and relevant Sections), & Exempted Incomes (Sec.10)

Unit – III

Income from House Property (Sec. 22 to Sec. 27), Income from Business and Profession (Sec. 28 to Sec. 44)

Unit- IV

Capital Gains (Sec. 45 to Sec. 54) & Income from Other Sources (Sec. 55 to Sec. 57)

Unit-V

Deemed Incomes and Set off and carry forward of Losses, Deductions under section 80 for Individuals and HUF and Rebates from Tax, Assessment of Individuals and Assessment of HUF

Suggested Readings:

Agarwal, N.P., Jain, C.M. and Jain, O.P.: Income Tax (Hindi/English).

Ahuja Girish and Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House
Income Tax Act. Income Tax Rules.

Mehrotra, H. C.: Income Tax Law & Accounts, Sahitay Bhawan , Agra

Pagare Dinker : Income Tax Law and Practice, Sultan Chand & Sons, New Delhi

Patel & Choudhary : Income Tax (Choudhary Prakashan), (Hindi/English)

Singhania, Vinod K : Student Guide to Income Tax, Taxmann Pblcation , Delhi