

**DEPARTMENT OF ACCOUNTANCY & STATISTICS**

**POST GRADUATE DIPLOMA IN TAXATION**

**Course of Study**

**(Effective from July 2015)**

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

## **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