

## Unit- I

Filing of Return-PAN, Prescribed dates, Return Forms, Authorized Signature, Representative Assessee, Filing of Compulsory Return, Loss Return, Belated Return, Revised Return, Defective Return, Filing of E-Return, Types of Assessment-Self, Regular, Re-assessment, Rectification of Mistake, Notice of demand or refund of Tax, Penalties and Prosecutions. Tax planning special reference to residential status, salary, Income from house property

## Unit-II

Assessment of Firms and Companies, Deduction of Tax at source, Advance Payment of Tax, Tax planning special reference capital gain and clubbing of income

## Unit –III

Assessment of firm, AOP and cooperative societies and Tax planning

## Unit- IV

**Tax Planning for Managerial Decision:** Tax Planning in respect of Own or Lease, Sale of assets used for Scientific Research, Make or Buy Decisions, Repair, Replace, Renewals or Renovation and Shut Down or Continue Decisions.

## Unit- V

**Tax Planning for Financial Management Decisions:** Tax Planning relating to Capital Structure Decision, Dividend Policy, Inter Corporate Dividend and Bonus Shares.

### **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 Pblication , Delhi