



St. Paul Institute of Professional Studies, Indore
An Autonomous Institute Affiliated to Devi Ahilya Vishwavidhyalaya, Indore
Accredited by NAAC with 'A' Grade
Phone No. 0731-2499911, 49661355, 4961356
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Semester IV
Paper I G - 401 — Direct Tax in India

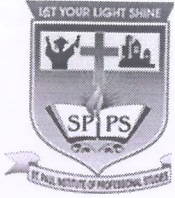
Optional

Unit	Particulars
I	Basic concepts and Definitions, Residential status and tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80.
II	Computation of Tax Liabilities of Individual . Taxation on Agriculture Income.
III	Assessment of Tax and Return of Income Tax, Types of Assessment.
IV	Advance payment of tax, Tad Deduction at Source, Penalties and Prosecution, Refund of excess payment
V	Income Tax Authorities, Appeal and Revisions, Settlement of cases

Suggested Readings:

1. Income Tax Gupta & Ahuja
2. Income Tax - V.K. Singhania
3. Income Tax R K Jain
4. Income Tax S C Jain

[Handwritten signatures and dates in blue ink:]
G. K. Jain
G. K. Jain
Madhavi
A. K. Jain
A. K. Jain
A. K. Jain
A. K. Jain
10/06/24
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Paper II - G- 402 - Business Taxation

Optional

Unit	Particulars
I	Computation of Income from Business and Profession, Assessment of Hindu Undivided Family (H.U.F.) including tax liabilities.
II	Assessment of firm and Association of Person. computation of Tax Liabilities.
III	Assessment of Companies, including tax computation
IV	Assessment of Co-operative society, Charitable and other Trust including tax calculation
V	Double Taxation Relief, Assessment of Non-Residents

Suggested Readings:

1. Income Tax - Gupta & Ahuja
2. Income Tax V.K. Singhania
3. Income Tax R.K. Jain
4. Income Tax S.C. Jain

Sachin
Gaki
10/6/24
Madhavi
10/6/24
Deepika
10/06/24
M. S. S.
S. S.
10/6/24



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Paper III - G- 403 - Indirect Tax

Optional

Unit	Particulars
I	Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture, Manufacturer. Principles of Classification.
II	Valuation of Excisable goods, Definition of assessable value, Inclusion and exclusion from assessable value, Concept of CENVAT (Central Value Added Tax).
III	Administrative set-up of central excise, registration of factory, declaration of goods manufactured, Storage, Accounting and clearance of goods from factory.
IV	Nature of customs duty, Types of customs duties, valuation for customs, duty, inclusion and exclusion, valuation under customs act, Procedures for import and export under Custom Duty.
V	Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.

Suggested Readings:

1. Indirect Tax - V.S. Datey
2. Indirect Tax Sakhlecha

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Madhavi 10/6/24
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