

**CLASS: BCOM II SEM.IV**

**SUB: INCOME TAX**

**SYLLABUS**

**Unit I** - Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income which does not from part of total Income.

**Unit 2**- Computation of Income from Salary & Income from House property

**Unit-3**- Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual.

**Unit 4**-Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure,

**Unit 5** -Return of Income, e-filling procedure, filling of Form No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS.

**Books: - 1.** Income Tax Law &Practice Bhagwati Prasad

**2.** Income Tax Law &Practice Malhotra&Goyal

**3.**Tamanns GST Manual