

FOUR YEAR UNDERGRADUATE PROGRAM(2024-28)
Department of Commerce and Management

COURSE CURRICULUM

PART-A: Introduction			
Program: Bachelor in Business Administration <i>(Certificate / Diploma / Degree/Honors)</i>		Semester-VI	Session:2024-2027
1	CourseCode	BBSC - 18	
2	CourseTitle	Business Taxation	
	CourseType	Discipline Specific Course (DSC)	
4	Pre-requisite(if,any)	<i>As per requirement</i>	
5	Course Learning Outcomes(CLO)	<ul style="list-style-type: none"> ➤ Students would identify the technical terms related to income tax. ➤ Students would compute the net total income of an individual. ➤ After the completion of the course, students will be able to acquire deep knowledge on GST. 	
6	Credit Value	4 Credits	<i>Credit=15Hours-learning&Observation</i>
7	Total Marks	Max.Marks: 100	Min Passing Marks: 40
PART-B: Content of the Course			
Total No. of Teaching-learning Periods(01 Hr.per period)– 60 Periods(60 Hours)			
Unit	Topics(Course contents)		No. of Period
I	Income Tax: Law relating to Income tax: Detailed study of the main provision of the Indian Income tax act of 1961, as amended up to date, income tax authorities, important definitions; Basis of charge; Scope of Total Income, Residence and Tax Liability.		15
II	Heads of Income: Salary, House Property, Business or Profession, capital gains, other sources, clubbing of income, Deductions under Chapter VI (related to individuals and firms) Assessment of individuals and firms (simple problems). Computation of Gross Total Income, Tax Liability, Introduction of E-filing & ITR. Rebates and Reliefs: Set off and carry forward of losses, deduction of tax at sources. Payment of advance tax, law relating to maintenance of books, accounts and vouchers.		15
III	Goods and Services Tax (GST): Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST , Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST, GST Council: Structures Power and Functions. Provisions for amendments, GST Network, Registration. Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, Exemption from GST, billing and e way billing.		15
IV	Eligible and Ineligible Input Tax Credit: Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Tax Invoice, Debit Notes, Returns, Audit in GST.		15
Keywords	<i>Income Tax, Salary, House Property, Rebates , Goods and Service Tax.</i>		
PART-C: Learning Resources			
Text Books, Reference Books and Others			
<ol style="list-style-type: none"> 1. Ahuja G.K. and Ravi Gupta: Systematic approach to Income tax and C.S.T. 2. Singhanian V.K.: Direct Taxes, Direct tax planning & management. 3. Mehrotra & Goyal: Sales tax and taxation 4. H.C. Mehrotra: Income tax Law Accounts 5. Central excise duty act 6. Income tax Act 7. Central Sales tax Act 8. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication 			

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Online Resource https://www.gstindiaonline.com https://cleartax.in/s/e-invoicing-gst&ved		
PART-D: Assessment and Evaluation		
Suggested Continuous Evaluation Methods:		
Maximum Marks: 100 Marks		
Continuous Internal Assessment (CIA): 30 Marks		
End Semester Exam (ESE): 70 Marks		
Continuous Internal Assessment (CIA): (By Course Teacher)	Internal Test/Quiz-(2): 20 & 20 Assignment/Seminar- 10 Total Marks- 30	Better marks out of the two Test/Quiz + obtained marks in Assignments shall be considered against 30 Marks
End Semester Exam (ESE):	Two section- A & B Section A: Q1. Objective-10x1=10 Mark; Q2. Short answer type-5x4=20 Marks Section B: Descriptive answer type qts., 1 out of 2 from each unit-4x10=40 Marks	

Name and Signature of Convenor & Members (CBOS)

(Handwritten signatures in blue ink)