

**SEMESTER-III (Pool-B)**

**COURSE NAME : BASIC TAXATION**

**(CHOI-B01)**

**Number of Credit: - 02**

**Maximum marks: 50**

**Course Contents:**

**Unit I :** Basic of Income Tax, Basic terminology of Taxation

**Unit II :** Heads of Income tax-Income from salary, House property, Business of profession, Capital Gain, Income from Other Sources

**Unit III:** Gross Total Income – Set off Losses and Carry Forward.

**Unit IV :** Tax Rates, TDS, Advance Payment of Tax, Introduction of ITR, ITR-1,2,3

**Unit V:** Introduction of GSTR, GSTR-1,2, 3  
Introduction of Custom

**Suggested Readings:**

1. Dr. Vinod.K. Singhanian and Dr. Monica Singhanian- Taxmann's Student Guide to Income Tax.
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal–Fundamentals Income Tax by ShahityaBhawan Publications.
3. Taxxman's GST Audit and Annual Return by Aditya Singhanian.
4. C.A (Dr.) K.M. Bansal and Dr. Ritu Gupta- Taxation by Taxxman.
5. Prof. Preeti Rani Mittal and Dr. Anshika Bansal- Income Tax Law and Practice by Sultan Chand & Sons.