

Programme : BMS				Semester IV			
Course : Direct Tax				Code :			
Teaching Scheme				Evaluation Scheme			
Lecture	Practical	Tutorial	Credits	Theory		Practical	
				Internal	External	Internal	External
60	Nil	Nil	04	40 Marks	60 Marks	Nil	Nil
Internal Component							
Class Test			Assignments			Class Participation	
20 Marks			20 Marks			Nil	
Learning Objectives							
<ul style="list-style-type: none"> • To understand the provisions of determining residential status of individual • To Calculate income under various heads as per The Income Tax act • To compute amount deductions that can be claimed from total income • To compute net taxable income of Individuals 							
Learning Outcomes							
Learners will be able to: <ul style="list-style-type: none"> • Determine the residential status of an Individual Assessee • Comprehend various heads of income • Rightly make use of deductions while filing returns • Compute net taxable income of Individuals 							
Pedagogy							
Problem solving, case analysis, Discussions, practical filing of returns etc.							

Detailed Syllabus Plan				
Module	Module Content	Module wise Pedagogy Used	Duration of Module	Reference Book
I	<p><u>Definitions and Residential Status:</u> Basic Terms (S. 2,3,4) Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.</p> <p>Determination of Residential Status of Individual (S. 6)</p> <p>Scope of Total Income (S.5)</p> <p>Exempt Incomes (S. 10)</p>	Lecture, practical case analysis and sums.	10 Lectures	<ul style="list-style-type: none"> Income Tax Act- Bare act Direct Taxes Laws & Practice, Professional Edition, Vinod K. Singhania & Kapil Singhania, Taxmann (A.Y. 2023-24 and 2024-25) Income Tax (Direct and Indirect Tax), R. G. Saha & Usha Devi N., Himalaya Publishing House (A.Y. 2024-25)
II	<p><u>Heads of Income – I</u> Salary (S.15-17)</p> <p>Income from House Property (S. 22-27)</p> <p>Profit & Gain from Business and Profession (S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B)</p>	Lecture, practical case analysis and sums.	15 Lectures	
III	<p><u>Heads of Income – II</u> Capital Gain (S. 45, 48, 49, 50 and 54)</p> <p>Income from other sources (S.56- 59)</p> <p><i>** (Exclusions related to specified heads to be covered with relevant heads of income)</i></p>	Lecture, practical case analysis and sums.	15 lectures	
IV	<p><u>Deductions under Chapter VI A</u> Deductions from Total Income</p>	Lecture, practical case analysis and sums.	20 Lectures	

	<p>S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA</p> <p>Clubbing of Income (S. 60 to 65)</p> <p>Computation of Net Taxable Income of Individuals.</p>			
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Prepared by

Approved

Signature

Loveena Atwal

(Concerned Faculty/ HOD)

Signature

(Principal)

Note: The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.

1. All modules / units include Computational problems / Case Study.
2. The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.

Total Marks allotted: 100 marks

a) Details of Continuous Assessment (CA)

40% of the total marks per course.

Marks allotted for CA is **40 marks**.

Breakup of the 40 Marks is as follows:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Internal class test (online or offline) MCQs/Explain the concepts/Answer in brief/Case study or application-based questions.	20 marks
Component 2 (CA-2)	Presentations/Project Work/ Viva-Voce/ Assignments/ Group Discussions etc.	20 marks

b) Details of Semester End Examination (SEE)

60% of the total marks per course.

Marks allotted for SEE is **60 Marks**.

Duration of examination will be **Two Hours**.

QUESTION PAPER FORMAT

All Questions are compulsory

Q. No.	Particulars	Marks
Q.1.	Answer the following	15
Q.2.	Answer the following	15
Q.3.	Answer the following	15
Q.4.	Answer the following	15

Q1, Q2, Q3, Q4 - All Compulsory Questions - 15 marks each

Each Question can be sub-divided into smaller denomination, if required.

Signature

(Program Chairperson & Vice Principal)

Signature

(Principal)