

LL. B THREE YEARS COURSE

Paper V

Law of Taxation

Max Marks: 100

The Details of Syllabus of This Paper Are As Under:

SECTION A

1. Income Tax Act, 1961
(As amended upto date) (Whole Act)

SECTION B

1. Goods And Services Act, 2017
(As amended upto date) (Whole Act)

SECTION C

Prescribed Cases:

1. Commr. of Income Tax V. Sulej Cotton Mills Supply Agencies Ltd. (1975) 100 ITR 706, 711 (SC).
2. Manglore Electric Supply Co. Ltd. V. Commr of I.T. (1978) 113 ITR 635 (SC).
3. Civil Appeal No. 10177 Of 2018 (Arising Out Of SLP(C)No.25415 Of 2017) Union Of India & Anr. V. Mohit Mineral Pvt. Ltd. (Reportable)- Constitutional Validity Of GST Act, 2017

Selected Bibliography :

1. A.K. Saxena : Income Tax Act
2. Kailash Rai : Income Tax Act
3. V.K. Singhania : Students Guide to Income Tax
4. H.C. Mahrotra : Income Tax
5. C.R. Latta : The Income Tax Law.
7. बसन्ती लाल बाबेल : प्रत्यक्ष कर विधियां (अपराध, अभियोजन एवं शास्तियां)