

B.A. LL.B. (Hons.) Semester(CBCS) – IX

REVISED

LAWS OF TAXATION

Core Course LBC901

Credit 04

Continuous Evaluation 40 marks

Term End Examination 60 marks

UNIT- I

Income Tax Act

Basic concepts- basic of charges of tax: Definitions: residential status of assesses – its impact on tax liability

UNIT- II

Heads of income – general concepts – chargeability to tax – admissible & inadmissible deductions, exclusions and deductions from income, set off and carry forward of losses

UNIT- III

Income tax authorities- powers & functions, assessment allotment of permanent account number, economic criteria scheme

UNIT- IV

Rectification, revision, appeal, reference

UNIT- V

Penalties and prosecutions under income tax act, 1961 for non- compliance, contravention, avoidance and evasion of tax.

Select BiL Biography

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|-------------------|---|--|
| 1. A.K. Saxena | : | Income Tax Act |
| 2. Kailash Rai | : | Income Tax Act |
| 3. V.K. Singhania | : | Students Guide to Income Tax (Including Central Sales Tax) |
| 4. H.C. Malhotra | : | Income Tax |
| 5. C.R. Latta | : | The Income Tax Law |
| 6. P.C. Gang | : | Central Sales Tax Law in India |