



<b>Bachelor of Business Administration (B.B.A.)</b>					
<b>Semester</b>	VI	<b>Course Title</b>	Direct Taxes	<b>Course Code</b>	
<b>Type of Course</b>	Minor	<b>Credit</b>	04	<b>Theory</b>	04 Hours
<b>Practical</b>	NIL	<b>Teaching Hours</b>	60	<b>Internal Marks</b>	50
<b>External Marks</b>	50	<b>Total Marks</b>	100	<b>External Exam Time</b>	2 Hours

#### **COURSE OUTCOMES:**

- To develop conceptual understanding regarding Direct Tax Laws and to Prepare Returns and make them introduced with assessment procedure.

#### **COURSE CONTENT**

<b>Unit-1</b>	<b>Introduction, Definition and Residential Status of an Assessee</b>	<b>Hours: 12</b>
	<ul style="list-style-type: none"> <li>• Introduction: Introduction of Direct Taxes and Methods of Taxes</li> <li>• Definitions: Person, Income, Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income, Agricultural Income. Heads of Income.</li> <li>• Residential status and Incidence of Tax</li> <li>• Filing of E returns</li> </ul>	
<b>Unit -2</b>	<b>Income from Salary</b>	<b>Hours: 12</b>
<b>Unit - 3</b>	<b>Income from House Property</b>	<b>Hours: 12</b>
<b>Unit - 4</b>	<b>Income from Business/Profession</b>	<b>Hours: 12</b>
<b>Unit - 5</b>	<b>Income from Capital Gain</b>	<b>Hours: 12</b>

#### **REFERENCES**

- Students guide to income tax- Vinod Singhania, Taxman Publication
- Systematic approach to income tax- Girish Ahuja & Gupta, Bharat Law Publication
- Income Tax: T M Manoahan
- Direct Tax ready reckoner, N. V. Mehta, Kuber Publication