

**C P PATEL AND F H SHAH COMMERCE COLLEGE, ANAND (AUTONOMOUS)****(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)****AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR**

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified

GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A<sup>+</sup>** KCG-Dept of Edu. Govt. of Gujarat-April 2017NAAC Reaccredited - CGPA 3.30 - GRADE **'A<sup>+</sup>'** UGC – MHRD, Govt. of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2025-2026

**Bachelor of Business Administration (BBA General)****SEMESTER - V**

|                                    |                   |                            |                   |
|------------------------------------|-------------------|----------------------------|-------------------|
| <b>Course Code</b>                 | <b>UM5MABBA02</b> | <b>Title of the Course</b> | <b>TAXATION-I</b> |
| <b>Total Credits of the Course</b> | <b>04</b>         | <b>Hours per Week</b>      | <b>04</b>         |

|                          |  |
|--------------------------|--|
| <b>Course Objectives</b> | 1. To understand the key definitions and concepts related to income tax, including assessment year, previous year, and taxable income. |
|                          | 2. To learn the principles of tax planning, tax avoidance, evasion, and management.  |
|                          | 3. To determine the residential status and its impact on tax incidence.  |
|                          | 4. To gain knowledge of general deductions and exempted incomes under relevant sections.   |
|                          | 5. To develop the ability to compute taxable income from salary, house property, and other sources through practical examples.         |

| <b>Course Content</b> |   |                      |
|-----------------------|---|----------------------|
| <b>Unit</b>           | <b>Description</b>  | <b>Weightage (%)</b> |
| <b>1.</b>             | <b>Conceptual Framework of Income Tax</b><br>Assessment Year, Previous Year, Person, Assessee, Company, Dividend, Agricultural Income, Casual Income, Gross Total, Income & Total Taxable Income<br><b>Tax Planning</b><br>Concept, Objectives, Factors for Proper Tax Planning, Methods of Tax Planning, Tax Avoidance, Tax Evasion, Tax Management  | <b>25%</b>           |
| <b>2.</b>             | <b>Residential Status, General Deductions</b><br>Residential Status (Examples of Individual Assessee only)<br>Incidence of Tax<br>General Deduction available under sections 80C, 80D, 80E, 80G, and 80U<br><b>Exempted Incomes:</b> Agriculture Income, Income of Non-Resident and Foreign Citizens, Certain Incomes of Indian Citizens, Income of employees, Interest on Securities, Allowances & Awards, Miscellaneous Incomes | <b>25%</b>           |

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|           |  |            |
|-----------|--|------------|
| <b>3.</b> | <b>Income Under the Head of Salary</b><br>Examples Based on Allowances, Perquisites, Bonus, Commission, Provident Fund, Gratuity, Pension and Deductions Available from Salary Income    | <b>25%</b> |
| <b>4.</b> | <b>Income from House Property</b><br>Basic Concepts, Examples covering Self-occupied, Let-out, Deemed to be Let-out, Partly & Proportionate Let-out Property only, and Deduction U/S 24. | <b>25%</b> |

|                                      |  |
|--------------------------------------|--|
| <b>Teaching-Learning Methodology</b> | <ul style="list-style-type: none"><li>• Lecture Method</li><li>• Online Lectures</li><li>• Group Discussion</li><li>• Practical Problem Solving</li><li>• Case Study</li></ul> |
|--------------------------------------|--|

| <b>Evaluation Pattern</b> |  |                  |
|---------------------------|--|------------------|
| <b>Sr. No.</b>            | <b>Details of the Evaluation</b>   | <b>Weightage</b> |
| 1.                        | Internal Written   | <b>30%</b>       |
| 2.                        | Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance | <b>20%</b>       |
| 3.                        | External Examination   | <b>50%</b>       |

| <b>Course Outcomes : Having Completed this course, the students will be able to</b> |  |
|---|--|
| <b>1.</b>   | Accurately compute taxable income from salary, house property, and other sources.  |
| <b>2.</b>   | Understand the key definitions and concepts of income tax and taxable income.  |
| <b>3.</b>   | Apply tax planning strategies while distinguishing between tax avoidance, evasion, and management.                           |
| <b>4.</b>   | Understand the residential status rules under income tax law and analyse their impact on tax liability and incidence of tax. |

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| Suggested References |  |
|----------------------|--|
| Sr. No.              | References   |
| 1                    | Singhania, V. K., & Singhania, M. (2024). <i>Students' guide to income tax: Including GST (Assessment Year 2024-25)</i> . Taxmann Publications.                        |
| 2                    | Ahuja, G., & Gupta, R. (2024). <i>Systematic approach to income tax (including GST) (Assessment Year 2024-25)</i> . Bharat Law House.                                  |
| 3                    | Ahuja, G., & Gupta, R. (2024). <i>Direct taxes ready reckoner (Assessment Year 2024-25)</i> . Wolters Kluwer India Pvt. Ltd.   |
| 4                    | Singhania, V. K., & Singhania, K. (2024). <i>Direct taxes: Law &amp; practice (Assessment Year 2024-25)</i> . Taxmann Publications.                                    |
| 5                    | Ahuja, G., & Gupta, R. (2024). <i>Practical approach to direct &amp; indirect taxes (including income tax &amp; GST)</i> . Commercial Law Publishers (India) Pvt. Ltd. |
| 6                    | Ahuja, G., & Gupta, R. (2023). <i>Practical approach to direct &amp; indirect taxes (including income tax &amp; GST)</i> . Commercial Law Publishers (India) Pvt. Ltd. |
| 7                    | Institute of Chartered Accountants of India. <i>Study material for Intermediate Paper 3: Taxation (Section A: Income-tax Law)</i> . ICAI.                              |
| 8                    | Ahuja, G., & Gupta, R. (2020). <i>Simplified approach to income tax</i> . Flair Publications Pvt. Ltd.   |
| 9                    | Singhania, V. K., & Singhania, M., <i>Students' guide to income tax</i> . Taxmann Publications.  |

## Online resources to be used if available as reference material

- Corporate Tax Planning  
[https://onlinecourses.swayam2.ac.in/ugc19\\_hs24/preview](https://onlinecourses.swayam2.ac.in/ugc19_hs24/preview)
- Income Tax  
[https://onlinecourses.swayam2.ac.in/cec24\\_cm09/preview](https://onlinecourses.swayam2.ac.in/cec24_cm09/preview)

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