

INCOME TAX LAW & PRACTICE -II

Unit-I

Income from other sources: deductions – methods of accounting – computations of income from other sources – computation of individual's total income – deductions u/s 80.

Unit-II

Assessment of – Individual, Firm,. Exempted incomes u/s 10.

Unit-III

Income of persons to be included in other person's income under clubbing provisions – deemed incomes – set off and carry forward of losses

Unit-IV

CBDT and other Income Tax Authorities:– PAN – Types of Assessment – Self, Regular and Best Judgment Assessment

Unit-V

Deduction of Tax at source - Salaries, Interest on Securities, Advance payment of tax – Computation, due dates and interest payable.

REFERENCE BOOKS

1. Income Tax Law and accounts – H.C. Mehrotra
2. Income Tax law and practice – Bhagavathi Prasad
3. Outline of Income Tax – Rupram Gupta
4. Income Tax Law and Accounts – Vinod K. Singhania
5. Income Tax Law and Practice – Gaur and Narang
6. Income Tax Law and Practice – G. Sekar
7. Students Hand Book on Income Tax Law – T.N.Manoharan
8. Income Tax Law and Accounts – Dinkar Pagare

Question Paper Pattern:

Pattern	Theo ry	Problem s	Total Questio ns	To answer	Marks per Question	Total Marks
Section A	5	7	12	10	2	20
Section B	1	6	7	5	5	25
Section C	0	4	4	2	15	30

Instructions to Paper Setter:

Section-A: Minimum 2 Questions to be asked from each of the five Units

Section-B: Minimum 1 Question to be asked from each of the five Units

Section-C: Minimum 1 Question to be asked from any four Units