Name of the Programme: MBA Course Code: MGA-610 Title of the course: Taxation Number of credits: 2 Effective from: 2022-23

Prerequisites for	NIL	
the course:		
Objective:	To enable the participants to Compute Taxable Income, calculate the	
	income tax payable by Individuals and file income tax returns.	
Content:	Unit I: Computation of Total Income	20 hours
	Definitions- Income, agricultural income, Person, Assessee, Company,	
	Previous year and Assessment Year, Residential Status and the scope	
	of total Income, Incomes exempt from Tax,	
	Heads of Income – Income from Salary, Income from House Property,	
	Profits & Gains from Business & Profession, Capital Gains and Income	
	from Other Sources – Definitions, Basis of Charge, Deductions specific	
	to these heads, Taxable Income under each head, Gross Total Income,	
	Special Provision sec. 5A.	
	Unit II: Computation of Taxable Income, Income Tax and Filing of	10 hours
	Return	
	Computation of Taxable Income- Set off and carry forward of losses;	
	Deductions under Chapter VI-A- 80C, 80D, 80E, 80G, 80 GG,	
	Computation of Tax;	
	Filing of Returns, Assessments, Advance Tax and Tax Deducted at	
	Source.	
Pedagogy:	Lectures/Tutorials/Laboratory Work/ Field Work/ Outreach Activities/	
	Project Work/ Vocational Training/Viva/ Seminars/ Term	
	Papers/Assignments/ Presentations/ Self-Study/ Case Studies Etc. or a	
	Combination of Some of these. Sessions shall be Interactive in nature	
	to enable Peer Group Learning.	
References/	1. Singhania, V. K., and Singhania M.; Students Guide To Income Tax	
Readings:	including GST; Taxmann Publications (P) Ltd.; 2022 or Latest	
	Edition.	
	2. Manoharan T. N. & Hari G. R.; Students' Handbook on Taxation;	
	Snow White Publications Pvt.; 2020 or Latest Edition.	
	3. G. Sekar; Handbook On DIRECT TAXES; Commercial Law Publishers	
	(India) Pvt. Ltd.; 2020 or Latest Edition.	
	4. Singhania Vinod and Singhania Kapil; Direct Taxes Law and Practice	
	with special reference to Tax Planning; Taxmann Publications (P) Ltd.; 2022 or Latest Edition.	
	5. Dr. R. G. Saha and Dr. Usha Devi N.; Income Tax (Direct and Indirect	
	Taxes), Himalaya Publishing House (P) Ltd.; 2021 or Latest Edition.	
Course Outcomes:	At the end of the course, participants will be able to:	
course outcomes.	 Compute taxable Income under various heads and total taxable 	
	Income and Income Tax.	
	 Analyse the impact of changes in the Income Tax Act on an Individual's taxable income. 	
	 File Individual's Income Tax return. 	