Re-Accredited 'B++' 2.86 CGPA by NAAC
VEER NARMAD SOUTH GUJARAT UNIVERSITY
University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.
વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી
યુનિવર્સિટી કેમ્પસ, ઉધના-મગદલ્લા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.
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ક્રમાંકઃઓથો./પરિપત્ર/સિલેબસ/૨૦૨૫૪/૨૦૨૬
તા.૦૧/૦૯/૨૦૨૬

પ્રતિ,
કો–ઓર્ડિનેટરશ્રી,
ડીપાર્ટમેન્ટ ઓફ લો,
વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી,
સુરત.

વિષયઃ– B.Com. LL.B. (Honours) Sem-5 માં Taxation-1: Direct Taxes ના અભ્યાસક્રમ બાબત.

સુજ્ઞશ્રી,

સવિનય જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૬–૨૭ થી અમલમાં આવનાર B. Com. LL. B. (Honours) Sem-5 માં Taxation-1: Direct Taxes નો નવા અભ્યાસક્રમ અંગે વિચારણા કરતા કાનુન વિદ્યાશાખા અન્વયેની ત્રણેય સંયુક્ત અભ્યાસ સમિતિઓની તા.૨૭/૦૮/૨૦૨૬ની સભાનાં ઠરાવ ક્રમાંકઃ ૩ થી કરેલ ભલામણને કાનુન વિદ્યાશાખાના ઈ.ચા. અધ્યક્ષશ્રીએ વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ કાનુન વિદ્યાશાખા વતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણને એકેડેમિક કાઉન્સિલની તા.૩૧/૦૮/૨૦૨૬ની સભાનાં ઠરાવ ક્રમાંકઃ ૧૬ થી મંજૂર કરેલ છે. જેનો અમલ કરવા આથી જાણ કરવામાં આવે છે.

કુલસચિવ (ઇ/ચા)

બિડાણઃ ઉપર મુજબ

પ્રતિ,
૧) અધરધેન ડીનશ્રી, કાનુન વિદ્યાશાખા.
૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
.....તરફ જાણ તેમજ અમલ સારૂ.

Veer Narmad South Gujarat University, Surat
Five Years Integrated Programme B.Com. LL.B. (Hons.) – Semester 5

Course: 2005000505050001: Taxation I: Direct Taxes

Course Code	2005000505050001
Course Title	**Taxation I: Direct Taxes**
Credit	6
Teaching per week	6 hrs
Minimum weeks per semester	18 weeks (Including classwork, examination, preparation, holidays etc.)
Effective from	September 2013
Revised from	2026-2027
Purpose of course	To provide students with a comprehensive understanding of the principles, structure and operation of direct taxation in India with particular emphasis on the Income-tax Act, 2025, the Income-tax Rules, 2026 and the constitutional framework governing the power of taxation. The course seeks to familiarise students with the determination of taxable income, computation of tax liability, exemptions and deductions, taxation of different categories of taxpayers, assessment and collection mechanisms, tax administration, appeals, penalties and offences. It also seeks to develop practical skills in computation of income and tax liability and in understanding the contemporary digital tax-compliance framework.
Course objective	The course aims: 1. To introduce students to the constitutional and legal framework of direct taxation in India. 2. To familiarise students with the scheme, structure and important terminology of the Income-tax Act, 2025. 3. To understand the concept of tax year, person, assessee, income, total income and other fundamental concepts. 4. To examine the rules relating to residential status and the scope of taxable income. 5. To understand the different heads of income and the principles governing computation of income under each head. 6. To develop the ability to compute taxable income and tax liability of individuals and other taxpayers. 7. To understand exemptions, deductions, rebates, reliefs, set-off and carry-forward of losses. 8. To examine provisions relating to tax avoidance, tax evasion, anti-avoidance measures and undisclosed income. 9. To familiarise students with assessment, tax deduction at source, advance tax, collection and recovery of tax. 10. To understand the rights and obligations of taxpayers, tax authorities, appeals, penalties and prosecution. 11. To develop practical skills relating to income-tax returns, tax computation and digital tax administration.
Course outcome	**CO1:** Explain the constitutional basis and fundamental principles governing direct taxation in India. **CO2:** Understand and interpret the structure, terminology and major provisions of the Income-tax Act, 2025. **CO3:** Determine the taxable status, residential status and scope of income of different categories of taxpayers. **CO4:** Compute income under the different heads of income and determine gross total income and total income. **CO5:** Apply provisions relating to exemptions, deductions, rebates,

<table>
<tr><td></td><td>reliefs and set-off/carry-forward of losses in determining tax liability.
CO6: Understand the procedure relating to return filing, assessment, tax deduction, advance tax, collection and recovery of tax.
CO7: Analyse the legal remedies available to taxpayers, including appeals, revision, rectification and grievance redressal, and understand the consequences of tax offences and defaults.
CO8: Apply the provisions of the Income-tax Act, 2025 to practical problems involving computation and tax compliance.</td></tr>
<tr><td>Mapping between COs and PSOs</td><td>
<table>
<tr><th></th><th>PSO1</th><th>PSO2</th><th>PSO3</th><th>PSO4</th><th>PSO5</th></tr>
<tr><td>CO1</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>CO2</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>CO3</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>CO4</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>CO5</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>CO6</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>CO7</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>CO8</td><td></td><td></td><td></td><td></td><td></td></tr>
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</td></tr>
<tr><td>Course Content</td><td>UNIT I – INTRODUCTION TO INCOME TAX AND BASIS OF CHARGE
1.1 Constitutional Framework of Taxation
1.2 Introduction to the Income-Tax Act, 2025
1.3 Basic Concepts and Definitions
1.4 Basis of Charge
1.5 Residential Status
1.6 Agricultural Income
1.7 Tax Planning, Tax Avoidance and Tax Evasion

UNIT II – COMPUTATION OF INCOME: HEADS OF INCOME
2.1 Income from Salaries
2.2 Income from House Property
2.3 Profits and Gains of Business or Profession
2.4 Capital Gains
2.5 Income from Other Sources

UNIT III – COMPUTATION OF TOTAL INCOME, DEDUCTIONS AND TAX LIABILITY
3.1 Income of Other Persons Included in Total Income
3.2 Aggregation of Income
3.3 Set-off and Carry-forward of Losses
3.4 Deductions from Gross Total Income
3.5 Rebates and Reliefs
3.6 Computation of Total Income and Tax

UNIT IV – SPECIAL PROVISIONS, TAX ADMINISTRATION AND TAX COMPLIANCE
4.1 Special Provisions Relating to Avoidance of Tax
4.2 Determination of Tax in Special Cases
4.3 Income-tax Authorities
4.4 Return of Income
4.5 Assessment
4.6 Tax Deduction and Collection
4.7 Recovery of Tax</td></tr>
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<table>
<tr><td></td><td>UNIT V – APPEALS, GRIEVANCE REDRESSAL, PENALTIES AND OFFENCES
5.1 Rights and Remedies of Taxpayers
5.2 Appeals
5.3 Revision and Rectification
5.4 Penalties
5.5 Offences and Prosecution
5.6 Digitalisation of Income-tax Administration</td></tr>
<tr><td>Reference books</td><td>1. Income-tax Act, 2025, as amended from time to time.
2. Income-tax Rules, 2026.
3. Kanga & Palkhivala, The Law and Practice of Income Tax – for conceptual and judicial understanding.
4. Sampath Iyengar, Law of Income Tax.
5. Chaturvedi & Pithisaria, Income Tax Law.
6. Singhania, Direct Taxes – Law and Practice.
7. Relevant contemporary commentary on the Income-tax Act, 2025.
8. Latest Taxmann/Taxmann's income-tax manuals and practical guides based on the Income-tax Act, 2025.
9. Remesh Sharma : Supreme Court on Direct Taxes (1998), Bharat Law House, New Delhi.
10. A. C. Sampath lyenger : Law of Income Tax (1998), Bharat Law House, New Delhi
11. Diwan B.K. and Sanjay Mehttani : Formation, Taxation and Assessment Charitable and Religious Trusts (1999), Bharat Law House, New Delhi.
12. Kanga and Palkiwala: The Law and Practice of Income Tax (1999), Wadhwa, Nagpur
13. K. Parameswaram : Power of Taxation Under the Constitution (1987), Eastern, Lucknow
14. V. Ramachandran & T.A. Ramakrishnan (eds.) A.N. Aiyer's Indian Tax Laws (2000) Company Law Institute of India Pvt. Ltd. Chennai.
15. S. Bhattacharya and H.R. Garg : Handbook of Direct Taxes (1990), Eastern Law House, Calcutta.
16. Law and Practice relation to Central Sales Tax Act : Govt. Publication
17. Singhania : Direct Tax's Law and Practice
18. Sundaram : Law of Income Tax in India
19. R.R. Gupta : Income Tax Act and Practice
20. K. Chaturvedi and S. M. Pithisaria : Income Tax Law
21. V. P. Gandhi : Some Aspects of Income Tax Structure : An Economy Analysis
22. T. Mathew : The Tax Policy
23. H. M. Seervai : Constitutional Law of India
24. M. P. Jain : Indian Constitutional Law</td></tr>
<tr><td>Teaching Methodology</td><td>Lecture method, discussion method and PPT presentation.</td></tr>
<tr><td>Evaluation Method</td><td><table>
<tr><td>Internal Written Test (Compulsory)</td><td>15 Marks</td></tr>
<tr><td>Attendance</td><td>05 Marks</td></tr>
<tr><td>Assignment / Tutorial / Group Discussion / Project Work / Field Work / Presentation / Seminar / Library exercise / Clinical Training / Moot training / any other Exercise appropriate for the Concerned Course</td><td>10 Marks</td></tr>
<tr><td>External University exams</td><td>70 marks</td></tr>
<tr><td>Total</td><td>100 marks</td></tr>
</table></td></tr>
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