

DIRECT TAXES & GST

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Core	19BBA602	Direct Taxes & GST	3	30	70	2 ½ Hours

COURSE OBJECTIVES

This course aims at making students conversant with the concept of tax planning and Indian tax-laws, their practical applications and also to provide basic knowledge for tax planning and its impact on decision making.

COURSE CONTENT

Marks: 40 % Practical, 60% Theory

Unit - 1	Income from Capital gain
Unit – 2	Income from other sources
Unit - 3	Deductions and Relief from Gross Total Income (Section 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80EE, 80TTA, 80U, 80G)
Unit – 4	Goods and Service Tax:- Introduction and Meaning, Benefits of GST, Types of GST, Rates of GST, Concept of Input Tax Credit and Supply- GST registration, GST council and GST service providers. Forms of GST.

NOTE:

- The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.
- Study of rules is not implied for unless and until specifically mentioned.

REFERENCES

- Corporate Tax Planning: V K Singhania, Taxmann Publications Pvt. Ltd., New Delhi.
- Corporate Tax Planning and Management: Girish Ahuja and Ravi Gupta. Bharat Law House, Delhi.
- Tax Planning under Direct Taxes: Acharya, Shuklendra and M.G. Gurha. Modern Law Publication, Allahabad.