

Subject Name: Taxation (Direct)
Subject Code: 607

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| 1. | Important definitions in the Income Tax Act, 1961. | 2 hrs |
| 2. | Basis of charge, Rates of taxes applicable for different types of assesses.
2 hrs | |
| 3. | Concepts of previous yea and assessment year | 2 hrs |
| 4. | Residential status and scope of total income. | 3 hrs |
| 5. | Incomes which do not form part of total income
4 hrs | |
| 6. | Heads of income and the provisions governing computation of income
under different heads.
hours | 20 |
| 7. | Aggregation if Income, Set off or carry forward and set off of losses | 3 hours |
| 8. | Deductions from gross total income | 6 hours |
| 9. | Computation of total income and tax payable. | 10 hrs |
| 10. | Tax deducted at source | 3 hrs |
| 11. | Provisions for filling of return of Income | 5 hrs |