

SYLLABUS PLAN 2020-21

BBA 206: TAX LAWS I(3RD SEM)

SR.NO	TOPICS	TEACHING POINTS	SPECIFIC OBJECTIVES	METHOD APPROACHES AND TECHNIQUES	RESOURCES AND LINKS
UNIT-I	Introduction Agricultural Income & its Assessment Income from Salaries	Introduction, Definitions: Assessee, Concept of Income, Types of Income, Assessment Year & Previous Year, Agricultural Income & its Assessment. Residential Status&Tax Liability (Basis of Charge), Exempted Incomes. Income from Salaries and House Property.	The objective of the paper is to impart basic knowledge of the provisions of direct tax laws in India.	Research study, Recent developments in industry in relation to GST, Discussion, Lecture method, PPT's	1. Income Tax Law and Pracice - Dr. Vinod K. Singhania & Dr. Monica Singhania. (Taxmann Publications, New Delhi) 2. Income Tax Law and Accounts – Dr. H. C. Mehrotra & Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra) 3. Income Tax – Dr. Garish Ahuja & Dr. Ravi Gupta (Bharat Publications, New

					Delhi)
UNIT-II	Depreciation, Capital Gains, Income from other Sources	Income from Profits and Gains of Business and Profession including Depreciation, Capital Gains, Income from other Sources	The objective of the paper is to impart basic knowledge of the provisions of direct tax laws in India.	Research study, Action research, Examples, Recent developments in industry, Discussion, Lecture method, PPT's	<p>1. Income Tax Law and Pracice - Dr. Vinod K. Singhania &amp; Dr. Monica Singhania. (Taxmann Publications, New Delhi)</p> <p>2. Income Tax Law and Accounts – Dr. H. C. Mehrotra &amp; Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra)</p> <p>3. Income Tax – Dr. Garish Ahuja &amp; Dr. Ravi Gupta (Bharat Publications, New Delhi)</p>

## Questions:

1. What do you mean by Goods and service tax?
2. Explain the various the drawbacks in old regime of taxation in India.
3. What are the various online tools which will be used by taxpayers?
4. What do you understand by IGST? Describe its salient features in detail.
5. What are the offences and penalties in GST regime?
6. Write the pros and cons of GST in detail.
7. Write a short note on following-
  - GST portal
  - GST Suvida portal
  - Duty drawback scheme
  - Composition scheme.
8. How is GST different from the previous indirect tax system?
9. What are the reasons for having multiple tax rates? What are the possible advantages and disadvantages of having multiple tax rates?