

**Vasantdada Patil Pratishthan's**  
**GURUVARYA SADANAND MAHARAJ ARTS AND COMMERCE COLLEGE**  
**KONDHWA BK, PUNE**  
**Certificate Course in Taxation**

**Objectives of Course:**

1. To get knowledge about Income Tax Act 1961.
2. To understand the basic concepts and to acquire knowledge about Computation of Income
3. To understand concept Advance Tax, and Tax deducted at Source, under the Income Tax Act, 1961.
- 4 To get knowledge about E- Filling and E- Provisions

**Syllabus**

**Total Lectures – 30**

**Medium- English/ Marathi**

**1. Income Tax Act, 1961**

- 1.1. Introduction of Income Tax Act, 1961
- 1.2. Definition: Income, Person, Assessee, Assessment Year, Previous Year, Agriculture Income
- 1.3. Residential Status of an Assessee

**2. Sources and Computation of Taxable Income**

- 2.1. Income from Salary
- 2.2. Income from House Property
- 2.3. Income from Business & Profession
- 2.4. Income from Capital Gain
- 2.5. Income from Other Sources

**3. E-Filling and E-Provisions**

- 3.1. Due Dates of filling returns
- 3.2. E-Filling of Income Tax Returns and forms used
- 3.3. Advanced Tax and TDS (Tax Deduct at Source)

**Methods-**

1. Lecture by Regular Faculties
2. Guest Lecture
3. Documentaries and other Visual Sources

**Evaluation Scheme-**

1. Written Examination (Objective Type Question)- 60 Marks
2. Participatory sessions – 20 Marks
3. Written Assignment – 20 Marks

**Reference Books-**

1. Indian Income Tax -: Dr.Vinod Singhania
2. Income Tax- -: Ahuja and Gupta
3. Indian Income Tax Act -: H.C.Malhotra
4. Income Tax -: Manoharem 10. Student guide to Income Tax -: Dr.Vinod Singh

  
Coordinator

Prof. N.B. Goyal



  
Principal

VPP's GURUVARYA SADANAND MAHARA-  
ARTS & COMMERCE COLLEGE  
Kondhwa Bk., Pune-411048