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Elective Courses (EC)

# Direct Taxes-II

(Taxation-III)

S.Y. B.C.A.F. Semester-IV  
Assessment Year 2017-18

336.2/SIN'17



BAF-8765

Tax  
Law

  
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which is into effect from the academic year 2017-18.

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# DIRECT TAXES - II

## (TAXATION - III)

**S.Y. B.C.A.F. (Semester - IV)**

ASSESSMENT YEAR 2017 - 18

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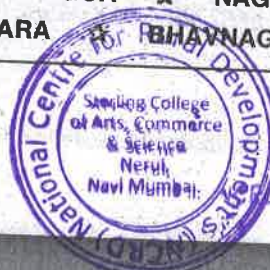
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# Syllabus

## Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Clubbing of Income	05
2	Set Off & Carry Forward of Losses	05
3	Computation of Tax liability of Individual & HUF	05
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax <span style="float: right; border: 1px solid black; padding: 2px;">House Property</span>	15
5	Return of Income – Sec 139	05
6	Tax Deduction at Source Advance Tax Interest Payable	15
7	DTAA U/S 90 & 91	05
8	Tax Planning & Ethics in Taxation	05
<b>Total</b>		<b>60</b>

Sr. No.	Modules/ Units
1	<b>Clubbing of Income - Section 60 to 65</b>
2	<b>Set Off &amp; Carry Forward of Losses</b> Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains
3	<b>Computation of Tax liability of Individual &amp; HUF</b>
4	<b>Computation of Income of Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon With Applicable Rate of Tax</b>
5	<b>Return of Income – Sec 139</b> Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)
6	<b>Tax Deduction at Source</b> <b>Advance Tax U/S 207, 208, 209, 210 &amp; 211</b> <b>Interest Payable U/S 234A, 234B, 234C</b>

*Smriti Gopal*



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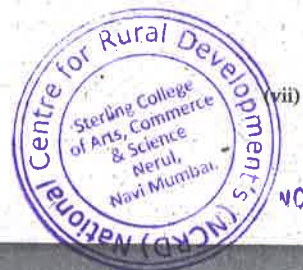
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	Marks
15 Marks	
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15 Marks	
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8 Marks	
07 Marks	
15 Marks	

*1/5 Marks. If asked.*

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# 1

## CLUBBING OF INCOME

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