

MNG 404 G

Business Taxation

Module-I: Direct Taxation; Introduction, Constitution and Taxation, Legal Instruments, Income Tax, Residential Status, Previous Year and Assessment Year, Heads of Income , Exemptions.

Module-II: Income from salary, expenditures, computation of income, Computation of income from house property, Computation of income from business and profession, Income from other sources.

Module-III: Introduction to indirect taxation, computation of sales tax, value added tax.

Module-IV: Indirect Taxation; Service tax, central excise tax and custom duty.

Reference Book:

Business Taxation - A. Pathak and S. Godiawala , Mc Graw Hill Publication
Taxation - Singhania , Taxmann
Taxation – Hariharan