

IDEAL INSTITUTE OF MANAGEMENT AND TECHNOLOGY
(SCHOOL OF LAW)



PROGRAMME: BALLB

SEMESTER - 7

ACADEMIC YEAR - 2021-22

Course Code	Course Title	Course/ Lesson Planner	Lectures/ week (60 Min. each)	Tutorials/ Practicals/ PSDA (Per Week)	Credit s
LLB403	Tax Law	Ms. Purna Gulati	4	3	5
Marks Assessment Distribution	As per GGSIP University norms > Continuous Assessment: 25 (Class Test + Assignments/ Class Presentations + Teachers' Assessment) > End Term Examination: 75				
Course Orientation/ Learning Objective	The object of this paper is to understand the concept of Taxation, heads of income, including foreign income assessment procedures, adjudication and settlement of tax disputes.				

TEXT BOOKS (T)

Sr No	Title	Author	Publisher Name
T-1	Direct taxes	Singhania & Singhania	Taxmann, 2009-10
T-2	Taxation Laws	Kailash Rai	Allahabad Law Agency 9 th Ed 2007
T-3			

REFERENCE BOOKS (R)

R-1	Taxmann's Income Tax Act, 2018	Taxmann's	Taxmann's 2018
R-2	Income Tax Act	Taxmann's	Taxmann's, 2017. 61 st Ed
R-3			

Perna

Relevant Websites (RW)

(Web address) (only if relevant to the course)

RW-1 www.caclubindia.com

RW-2 www.mrunal.com

RW-3

Salient Features

DETAILED PLAN FOR LECTURES

S. No.	Unit/ Topic	Sub-Topic/ Lecture Description	Learning Outcomes	References/ Text Books/ Other Readings, Relevant Websites, Audio Visual Aids, software and Virtual Labs/ Self compiled instructional material	Pedagogical Tool Demonstration/ Case Study / Group Discussion/Power Point Presentation etc. Planned	Actual Date of Lecture and Signature of Faculty
1.	UNIT - I	Types of Taxes and Distinction between Direct and Indirect tax	The students learn about the basic structure of taxation	T1	Lecture Method	09.8.2021 to 11.8.2021
2.		Previous Year and Assessment Year Definition of Certain Terms: Persons, Assessee, Income	The students know about the provisions of the tax law of India through definitions.	T1	Lecture Method	12.8.2021, 13.8.2021, 17.8.2021, 18.8.2021

3.	UNIT - II	Application of Income and Diversion of Income by overriding Titles	This helps in learning the students as when the tax is applicable on certain incomes and when it is exempted.	T1	PPT	20.8.2021, 21.8.2021
4.		Assessee and Assessment		T1	PPT	26.8.2021, 27.8.2021
5.		Capital Receipt and Revenue Receipt		T1	PPT	28.8.2021 & 31.8.2021
6.		Rates of Income Tax: Proportional and Progressive Rate of Taxation		T1	Lecture Method	1.9.2021, 2.9.2021
7.		Agricultural Income		T2	CASE STUDY	3.9.2021, 6.9.2021, 7.9.2021 & 8.9.2021
8.		Meaning and Rules for Determining Residential status of an Assessee		T2	CASE STUDY	13.9.2021 to 18.9.2021
9.		Charge of Income Tax and Scope of Total Income		T1	PPT	20.9.2021 to 22.9.2021
10.		Income Exempted from Tax and Deduction under Income Tax Law		T1	CASE STUDY	23.9.2021 to 27.9.2021
11.		Heads of Income and its Justification		T2	Lecture Method	4.10.2021- 5.10.2021

		Tax Treatment to Salary, Perquisites etc		T2	Lecture Method	6-10.2021 to 8.10.2021
12.				T2	Lecture Method	6-10.2021 to 8.10.2021
CLASS TEST/ INTERNAL EXAMINATION (OBJECTIVE+SUBJECTIVE) 11.10.2021 TO 16. 10.2021						
13.	UNIT - III	Tax Treatment to Income from House Property	These topics will help the students to learn about the different kinds of Income chargeable to tax.	T2	Lecture Method	21.10.2021 to 23.10.2021
14.		Profits and Gains of Business & Profession		T2	Lecture Method	25.10.2021 to 27.10.2021
15.		Capital Gain Taxation		T2	Lecture Method	28.10.2021 to 1.11.2021
16.	UNIT - IV	Income from other Sources	These topics focuses on the tax authorities, their powers and functions and also how to file return of Income.	T2	Lecture Method	8.11.2021 to 9.11.2021
17.		Set off and Carry Forward of Losses		T1	PPT	11.11.2021, 12.11.2021
18.		Deductions, Refund		T1	PPT	15.11.2021 to 18.11.2021
19.		Tax Authorities		T2	CASE STUDY	22.11.2021 to 27.11.2021
20.		Return of Income and Assessment		T1	CASE STUDY	29.11.2021 to 1.12.2021
21.		Penalty and Prosecution for Tax Evasion		T2	PPT	2.12.2021 to 4.12.2021
22.		Search and Seizure		T2	PPT	6.12.2021-

SCHEME FOR CONTINUOUS ASSESSMENT (CA):

Component	Weightage (%)
Class Test/ Internal Exam (Subjective)	15
Assignments/ Presentations	10

DETAILS OF ACADEMIC TASK(S)

Academic Task	Objective	Detail of Academic Task	Nature of Academic Task (group/individuals)	Academic Task Mode	Marks	Allotment / submission Week
Assignments- Book Based/ Proposition	To enhance the analytical ability of students	Introduction to Topic Applicability of Concept Quality of Content Conclusion/Suggestions	Individual	Written Assignments/ Online/ Presentations	10	3 / 6 (As may be decided by the concerned faculty)
Class Test/ Internal Examination	To improve the answer writing skills of students.	Memory based test of Units - I and II	Individual	ONLINE Subjective + Objective Paper	15	As above

PLAN FOR TUTORIAL/PSDA/ PRACTICAL: (Please do not use these time slots for syllabus coverage)

Tutorial/PSDA/ Practical No.	Topic	Type of pedagogical tool(s) planned Case Study/ Group Discussion/ Mock Trial/ Moot Court etc.) or (Case analysis, problem solving test, role play, business game etc.)
1	Introduction, Types of Taxes and Definition of Tax	DISCUSSION

2	Agricultural Income	CASE STUDY
3	Tax Treatment to Income from Salary, House property	PROJECT
4	Profits and Gains of Business & Profession, Capital Gains, Income from Other Sources.	PROJECT
5	Return of Income and Assessment	PRACTICAL

REMARKS BY PRINCIPAL:

Well executed - with latest amendments -


SIGNATURE

REMARKS BY DIRECTOR:

9525 & 9529



SIGNATURE