

Dayananda Sagar College of Arts, Science and Commerce
Department of Commerce and Management (UG)-BBA/B.Com

Date: 25/06/2018

Student Circular

Dear students,

All the students of I Sem and V Sem BCom and BBA are hereby informed on the commencement of Add-on Programme, due to be scheduled from **3rd July 2018** onwards on the courses attached below.

Note: Attendance is mandatory to receive the completion certificate

Sl.No	Add-On Courses	Semester & Programme
1	Financial Accounting	I Sem Bcom
2	Income Tax	V Sem BCom
3	Banking and Insurance	I Sem BBA
4	Introduction to Banking and Financial Markets	V Sem BBA


Signature of IQAC Co-Ordinator




Signature of Principal
Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

Course Name: Income Tax

ABOUT THE COURSE: The course intends to impart knowledge on direct taxes. It provides basic knowledge of concept of income, basis of charge and determination of residential status. It provides thorough and comprehensive knowledge on computation of five heads of income namely income from salary, income from house property, income from business or profession, income from capital gains and income from other sources. It also provides knowledge of various concepts and their application relating to direct tax laws with a view to integrating the relevance of these laws with tax planning and decisions.

Module 1 - Introduction to Income Tax
Module 2 - Introduction of Basic Terms
Module 3 - Residential Status of an Individual
Module 4 - Incidence of Tax
Module 5 - Exempted Incomes and Capital and Revenue Concepts
Module 6 - Income Tax Authorities
Module 7 - Introduction to Computation of Income from Salaries
Module 8 - Allowances
Module 9 - Computation of Allowances
Module 10 - Perquisites
Module 11 - Taxable Perquisites and Perquisites Taxable for Specified Employees
Module 12 - Rent Free Accommodation or (RFA) and Concessional Rental Accommodation or (CRA)
Module 13 - Provident Funds
Module 14 - Computation of Pension
Module 15 - Computation of Gratuity
Module 16 - Leave Encashment and Standard Deductions
Module 17 - Computation of Salary Income
Module 18 - Introduction to Income from House Property
Module 19 - Computation of Income from House Property
Module 20 - Computation of Income from Let Out House Property
Module 21 - Computation of Income from Self Occupied House Property
Module 22 - Tax Planning with Respect to House Property Income
Module 23 - Theoretical Concepts of Computing Income from Business
Module 24 - Computation of Business Income
Module 25 - Theoretical Concepts for Computing Professional Income
Module 26 - Computation of Professional Income
Module 27 - Theoretical Concepts of Capital Gain
Module 28 - Computation of Capital Gain
Module 29 - Section 54 and Section 54B Exemptions for Capital Gains
Module 30 - Section 54D and Section 54EC Exemptions for Capital Gains
Module 31 - Section 54F Exemptions for Capital Gains
Module 32 - Problems on Computation of Income from Capital Gains
Module 33 - Theoretical Concepts of Income from Other Sources
Module 34 - Types of Securities, Taxability and Rules for Grossing
Module 35 - Computation of Income from Other Sources - Part 1

Module 36 - Computation of Income from Other Sources - Part 2
Module 37 - Aggregation of Income or Clubbing of Income
Module 38 - Set off and Carry Forward of Losses
Module 39 - Computation of Gross Total Income
Module 40 - Deductions from Gross Total Income - Section 80C
Module 41 - Deductions from Gross Total Income - Section 80G
Module 42 - Computation of 80G
Module 43 - Deductions from Gross Total Income - Section: 80CCC, 80CCD, 80D and 80DD
Module 44 - Deductions from Gross Total Income - Section: 80GG, 80GGB, 80DDB, 80QQB, 80RRB, 80TTA, 80TTB and 80U
Module 45 - Rates of Income Tax for Assessment Year 2022-23
Module 46 - Computation of Total Income
Module 47 - Problems on Computation of Tax Liability
Module 48 - Problems on Deductions from Gross Total Income
Module 49 - Types of Income Tax Assessment and Powers of Income Tax Authorities
Module 50 - Powers of Income Tax Authorities

Books and references

1. Singhanian, Vinod, K and Singhanian, Kapil, (2022), *Direct Taxes Law and Practice*, (67th edition), Taxmann Publications Pvt. Ltd. New Delhi.
2. Gaur, V. P. et al (2022), *Income Tax Law and Practice*, (50th edition), Kalyani Publishers, Ludhiana.
3. Manoharan, T. N. (2022), *Direct Tax Laws and International Taxation*, Snow white publications Pvt. Ltd. Mumbai.
4. Mehrotra, S.P. Goyal S.P (2022), *Problems and Solutions in Income Tax*, Sahitya Bhavan Publications, Agra.
5. Gaur, V. P. et al (2022), *Practical Income Tax*, (37th edition), Kalyani publications, Ludhiana.



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16	16CQC41043	EVANJALI W	Kusha	Kusha	Evanja	Evanja	Evanja	Evanja	Evanja	Evanja	Evanja	Evanja
17	16CQC41044	FIZA FARHEEN	Fiza	Fiza	Fiza	Fiza	Fiza	Fiza	Fiza	Fiza	Fiza	Fiza
18	16CQC41045	G M PREETHAM	Preetham	Preetham	Preetham	Preetham	Preetham	Preetham	Preetham	Preetham	Preetham	Preetham
19	16CQC41046	GAGANASHREE S	Gagan	Gagan	Gagan	Gagan	Gagan	Gagan	Gagan	Gagan	Gagan	Gagan
20	16CQC41061	JATIN K CHANDRA	Jatin	Jatin	Jatin	Jatin	Jatin	Jatin	Jatin	Jatin	Jatin	Jatin
21	16CQC41062	JYOTHI KUMARI A	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti
22	16CQC41063	JYOTHI S C	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti	Jyoti
23	16CQC41064	KANCHANA C NADADUR	Kanchana	Kanchana	Kanchana	Kanchana	Kanchana	Kanchana	Kanchana	Kanchana	Kanchana	Kanchana
24	16CQC41065	KANISHKA J	Kanishka	Kanishka	Kanishka	Kanishka	Kanishka	Kanishka	Kanishka	Kanishka	Kanishka	Kanishka
25	16CQC41071	KIRAN KUMAR R	Kiran	Kiran	Kiran	Kiran	Kiran	Kiran	Kiran	Kiran	Kiran	Kiran
26	16CQC41072	KIRANA B L	Kirana	Kirana	Kirana	Kirana	Kirana	Kirana	Kirana	Kirana	Kirana	Kirana
27	16CQC41073	KRUTHIKA B L	Kruthika	Kruthika	Kruthika	Kruthika	Kruthika	Kruthika	Kruthika	Kruthika	Kruthika	Kruthika
28	16CQC41074	KUSHAL G	Kushal	Kushal	Kushal	Kushal	Kushal	Kushal	Kushal	Kushal	Kushal	Kushal
29	16CQC41075	KUSHAL S	Kushal	Kushal	Kushal	Kushal	Kushal	Kushal	Kushal	Kushal	Kushal	Kushal
30	16CQC41076	LAKSHMIPRIYA V	Lakshmi	Lakshmi	Lakshmi	Lakshmi	Lakshmi	Lakshmi	Lakshmi	Lakshmi	Lakshmi	Lakshmi

SIGNATURE OF THE TRAINER: 


Signature of IQAC Co-Ordinator


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Dayananda Sagar College of Arts, Science and Commerce

Shavige Malleshwara Hills, KS layout , Bangalore 111

B.Com/ BBA Department

ADD-ON COURSE

This certificate is awarded to

Mr. Aakar Tamang

bearing register no. **16CQC41001** has successfully completed
the Add-on Course titled **Income Tax** conducted for **30 hours**
from **03.07.2018 - 15.09.2018**

Trainer

HoD

Principal



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B.Com/ BBA Department

ADD-ON COURSE

This certificate is awarded to

Ms. Carthilaya S

bearing register no. **16CQC41002** has successfully completed
the Add-on Course titled **Income Tax** conducted for **30 hours**
from **03.07.2018 - 15.09.2018**

Trainer

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ADD-ON COURSE

This certificate is awarded to

Mr. Abhinandan N Bende

bearing register no. **16CQC41003** has successfully completed
the Add-on Course titled **Income Tax** conducted for **30 hours**
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Trainer

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ADD-ON COURSE

This certificate is awarded to

Mr. Abhishek Gowda KL

bearing register no. **16CQC41004** has successfully completed
the Add-on Course titled **Income Tax** conducted for **30 hours**
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ADD-ON COURSE

This certificate is awarded to

Mr. Abhishek R

bearing register no. **16CQC41005** has successfully completed
the Add-on Course titled **Income Tax** conducted for **30 hours**
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Trainer

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ADD-ON COURSE

This certificate is awarded to

Mr. Anhishek Raju K

bearing register no. **16CQC41006** has successfully completed
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ADD-ON COURSE

This certificate is awarded to

Mr. Adith Prajwal

bearing register no. **16CQC41007** has successfully completed
the Add-on Course titled **Income Tax** conducted for **30 hours**
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ADD-ON COURSE

This certificate is awarded to

Ms. Bhargavi H R

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the Add-on Course titled **Income Tax** conducted for **30 hours**
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Trainer

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ADD-ON COURSE

This certificate is awarded to

Ms. Bhavna Pareek

bearing register no. **16CQC41028** has successfully completed
the Add-on Course titled **Income Tax** conducted for **30 hours**
from **03.07.2018 - 15.09.2018**

Trainer

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ADD-ON COURSE

This certificate is awarded to

Ms. Bindu A

bearing register no. **16CQC41029** has successfully completed
the Add-on Course titled **Income Tax** conducted for **30 hours**
from **03.07.2018 - 15.09.2018**

Trainer

HoD

Principal