



KLE SOCIETY'S KLE COLLEGE OF LAW, NAVI MUMBAI

COURSE PLAN

[A.Y. 2022-2023]

SECTION-I

CLASS: Third Year LL.B./ Fifth Year B.L.S. LL.B.

SEMESTER: VI/ X

COURSE CODE:

HOURS PER WEEK: 06 hrs

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CREDITS: 04

COURSE OBJECTIVES:

This course aims to help students to comprehend the basic principles of the) Analytical
d) Reflective e laws governing Direct and Indirect taxes. It also helps to understand the basic principles underlying the Income Tax Act and Compute the taxable income of an assessee. It will also analyse the assessment procedure and explain about the representation before appropriate authorities under the law. The direct taxation is a powerful incentive or disincentive to economic growth, a lever which can rise or depress savings and capital formation, and

instrument of reducing income disparities. The following course content has been designed to provide a comprehensive picture of taxation in India.

COURSE OUTCOMES:

After completion of the course, the students will be able to:

1. Classify the history of taxation in India and the Indian Constitutional principles and provisions relating to Taxation
 2. Evaluate the provisions of Income Tax Act, 1961 and Integrated Goods and Services Act, 2017 and the Maharashtra Goods and Services Act, 2017
 3. Comparative analysis of the Maharashtra law on state tax on professions with other state laws
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TAXATION LAW

Unit number and title	Unit details	Week (starting and end dates)	Hours per week	Teaching learning methods used)/ activities and or class trips/ dates for assessment	Resource/ Reference details
MODULE 1:	History of Tax Law in India	I	1	a) Descriptive; b) Presentation based.	Dr. Vinod Singhanian and Dr .Kapil Singhanian, Direct taxes law and Practice, Taxmann
1.1.	Evolution of Income Tax Act in India	I	2	a) Descriptive; b) Presentation based.	Dr. Vinod Singhanian and Dr .Kapil Singhanian, Direct taxes law and Practice, Taxmann
1.2.	Nature, Scope & Objective of the Act	I	2	a) Presentation based b) Descriptive	Dr. Vinod Singhanian and Dr .Kapil Singhanian, Direct taxes law and Practice, Taxmann
1.3.	Constitutional provisions relating to Taxation	I	1	a) Presentation based b) Descriptive	Dr. Vinod Singhanian and Dr .Kapil Singhanian, Direct taxes law and

					Practice, Taxmann
1.4.	Basic Concepts- Basis of charges of Tax	I	1	a) Presentation based b) Descriptive c) Interactive	Dr. Vinod Singhania and Dr .Kapil Singhania, Direct taxes law and Practice, Taxmann
1.5.	Definition: Persons, Assessee, Previous year, Assessment years, Financial year, Income,	I	1	a) Presentation based b) Descriptive c) Interactive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
1.6.	Definition: Gross Taxable Income, Taxable Income, Agricultural Income, Tax Evasion and Tax Avoidance	II	2	a) Presentation based b) Descriptive c) Interactive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
1.7.	Residential Status of assesses- Its impact on tax liability	II	2	a) Presentation based b) Descriptive c) Interactive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
1.8.	Characteristics of Salary Income	II	2	a) Descriptive b) Interactive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to

					Taxation, Bharat
1.9.	Computation of Salary Income	II	2	a) Presentation based b) Descriptive c) Interactive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
1.10.	Computation of Pension- Death cum Retirement Benefits	II	1	a) Descriptive b) Interactive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat

1.11.	Deduction from gross Salary under Section 16	II	2	a) Descriptive b) Interactive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
MODULE 2:	Concepts: Income Tax, Residential Status: Rules (Sec.6)	IV	1	a) Presentation based b) Descriptive c) Group discussion	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.1.	Tax Liability Exemption	IV	1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat

2.2.	Deduction related to individual	IV	1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.3.	Expenses & Income; Rebate,	IV	1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.4.	Deemed income and clubbing of income	IV	2	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.5.	Carried forward and Set of losses	IV	2	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.6.	Heads of Income: Income from Salary	V	1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.7.	Heads of Income: Income from House Property	V	1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to

					Taxation, Bharat
2.8.	Heads of Income: Income from Business and Profession	V	1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.10.	Heads of Income: Income from Capital Gain	V	2	a) Presentation based b) Descriptive c) Explanatory	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.11.	Heads of Income: Income from Other sources	V	2	a) Presentation based b) Descriptive c) Explanatory	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.12.	Heads of Income: Income from	VI	1	a) Presentation based b) Descriptive c) Explanatory	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.13.	Calculation of Gross Total and Taxable income	VI	1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.15.	Computation of Tax rebate	VI	1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic

					Approach to Taxation, Bharat
2.16.	Computation of Tax Liability	VI	2	a) Presentation based b) Descriptive c) Explanatory	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.17.	Taxation in cases of Mergers & Acquisitions	VI	2	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.19.	Tax Collection/Deduction at source and Advance Tax	VII	1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
2.20.	Revision Class	VII	1	a) Analytical	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
Module 3:	Assessment Procedure				
3.1.	Types of Assessment Income Tax Authority	VII	2	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat

3.2.	Income Tax Authority: Powers and function	VII	2	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
3.3.	Income Tax Authority: Allotment of Permanent Account Number		1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
3.4.	Economic Criteria Scheme	VIII	1	a) Presentation based b) Descriptive	Dr. Girish Ahuja and Dr.Ravi Gupta, Systematic Approach to Taxation, Bharat
3.5.	Appeal under the Income Tax Act	VIII	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
3.6.	Revision under the Income Tax Act	VIII	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
3.7.	Reference under the Income Tax Act	VIII	2	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice

					on Income Tax, Lexis Nexis
3.8.	Rectification under the Income Tax Act	VIII	2	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
3.9.	Prosecution and Penalties	VIII	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
3.10.	Prosecution under the Income Tax Act	IX	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
3.11.	Settlement of grievances under the Income Tax Act	IX	2	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
3.12.	Penalties under the Income Tax Act	IX	2	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income

					Tax, Lexis Nexis
3.13.	Non- compliance under the Income Tax Act	IX	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
3.14.	Contravention under the Income Tax Act	IX	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
3.15.	Avoidance under the Income Tax Act	IX	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
3.16.	Income Tax Rules	X	2	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
3.17.	Advance Rulings, faceless assessment/e-assessment	X	2	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis

3.18.		X	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
Module 4:	Introduction to Goods and Service Tax law	X	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.2.	Relevant Constitutional Amendment	X	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.3.	Introduction to Central GST Act, 2017	X	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.4.	Central GST Act, 2017 Chapter 1 & 2	XI	2	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.5.	Central GST Act, 2017 Chapter 3	XI	2	a) Presentation based	Arvind Datar, Kanga and

				b) Descriptive	Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.6.	Central GST Act, 2017 Chapter 4	XI	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.7.	Central GST Act, 2017 Chapter 5	XI	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.8.	Central GST Act, 2017 Chapter 6	XI	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.9.	Integrated GST Act, 2017	XI	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.10.	Maharashtra GST Act, 2017 Chapters 1 & 2	XII	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice

					on Income Tax, Lexis Nexis
4.11.	Maharashtra GST Act, 2017 Chapter 3 & 4	XII	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.12.	Maharashtra GST Act, 2017 Chapter 5 & 6	XII	1	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis
4.13.	Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975	XII	3	a) Presentation based b) Descriptive	Arvind Datar, Kanga and Palkhivala's The Law and Practice on Income Tax, Lexis Nexis

SECTION III

Course Outcome (CO) and Programme Outcome (PO) & Programme Specific Outcome (PSO1) Mapping

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
CO1	✓	✓				
CO2	✓	✓				
CO3		✓				

SECTION-IV

Course Outcome and Internal Assessment Mapping

Learning outcomes of the course	Components of Assessment		
	Internal Assessment 1 (Class Test)	Internal Assessment 2 (Research Project)	End Semester Exam
CO1: Remember and Understand	✓		✓
CO2: Apply			✓
CO3: Analyze	✓	✓	
CO4: Evaluate	✓	✓	
CO5: Create		✓	