

Department of Commerce
Diploma Course in Taxation

S.Y.B.COM. 2021-22

Course Coordinator: - Prof. H.U.Padwal

Duration: 3 months

Lectures-60 hrs

➤ **Objective:**

- 1) To Understand Basic Taxation.
- 2) To Understand Income Tax Calculations like Residential Status, Salary, House Property, etc.

Sr. No.	UNIT NAME	Total Period
Unit 1	Basic Terms Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year.	10
Unit 2	Scope of Total Income & Residential Status <ul style="list-style-type: none">• Scope of Total Income (S: 5)• Residential Status (S: 6) for Individual assessee	15
Unit 3	Income from Salary (S: 15 to 17)	20
Unit 4	Income from House Properties (S: 22 to 27)	15
	TOTAL	60

➤ **Scope:-**


1. It is useful in computation in Tax liability.
2. It is useful in individual income tax.
3. It is helpful in educational institutions.

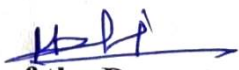
Reference books:

- A. Direct Tax (T. Y. Com.) Manan Prakashan
- B. Direct Tax (T. Y. Com.) Sheth Prakashan

➤ **Board of studies:**

1. Mr. H. U. Padwal (M.P.A.S.C. Panvel)
2. Mr. N. R. Koli (M. P. A. S. C. Panvel)
3. Mr. J. B. Warghade (M. P. A. S. C. Panvel)


Course Coordinator
Prof. H.U Padwal


Head of the Department
Dr. N. R. Madhavi