SEMESTER- V
THREE YEAR INTEGRATED BATCHELOR OF COMMERCE W.E.F. 2025-26
COURSE TITLE: TAXATION

Recommended by the Board of Studies in B.COM
And
Approved by the Academic Council
DevrukhShikshanPrasarakMandal’s
Nya. TatyasahebAthalye Arts, Ved. S. R. Sapre Commerce, and Vid. DadasahebPitre Science College (Autonomous), Devrukh.
Tal.Sangmeshwar, Dist. Ratnagiri-415804, Maharashtra, India

Academic Council Item No: _02/2025_

Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. DadasahebPitre Science College (Autonomous), Devrukh. Tal.Sangmeshwar, Dist. Ratnagiri-415804,
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Bachelor of Commerce
Name of the Department	:	Commerce
Name of the Class	:	Third Year
Semester	:	Five
No. of Credits	:	4
Title of the Course	:	Taxation
Course Code	:	C303ACT
Name of the Vertical in adherence to NEP 2020	:	Major
Eligibility for Admission	:	SY BCOM Passed Students
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	UG
Pattern of Marks Distribution for TE and CIA	:	
Status	:	CBCS
To be implemented from Academic Year	:	2025-26
Ordinances/Regulations(if any)		

Syllabus for Third Year of Bachelor of Commerce

(With effect from the academic year 2025-2026)

SEMESTER-V	**Paper No.– I**
Course Title: Taxation	**No. of Credits - 4**
Type of Vertical: Major and Minor	**COURSE CODE: C303ACT**

Learning Outcomes Based on BLOOM's Taxonomy:

After completing the course, the learner will be able to…

Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Remember	Define key terms related to Income Tax such as income, assessment year, and financial year, taxpayer, and tax authorities.
CLO-02	Understand	State the different types of residential status and the conditions for each.
CLO-03	Apply	Compute income from salary for an individual based on given data.
CLO-04	Analyse	Prepare a tax computation for income derived from business or profession.
CLO-05	Evaluate	Calculate income from other sources and relevant exemptions/deductions.

Syllabus for Third Year of Bachelor of Commerce

(With effect from the academic year 2025-26)

SEMESTER- V **Paper No.–**

Course Title: Taxation **No. of Credits - 04**

Type of Vertical: Major and Minor **COURSE CODE: C303ACT**

COURSE CONTENT			
Module No.	**Content**	**Credits**	**No. of Lectures**
1	Introduction to Income Tax -Concept and Important definition, Residential status, Incidence of tax liability & exempted income	1	15
2	Heads of income- i)Income from Salary ii) Income from House Property iii) Income from Business & Profession iv) Income from other Sources	1	15
3	Tax liability - Deduction From Gross Total Income, Calculation Of Tax Liability Of Individual,	1	15
4.	Introduction to Goods and service tax- Meaning, taxes and tax rates under the pre - GST system., important concepts- CGST, SGST, IGST, Concept of Supply, Levy & Composition, Exemption from Tax, registration under GST	1	15
	Total	04	60

Required Previous Knowledge

No previous Knowledge is required.

Access to the Course

The course is available for all the students admitted for Third Year Bachelor of Commerce.

Methods of Assessment

The assessment pattern would be 40:60, 60% for Semester End Examination (SEE) and 40% for Continuous Internal Assessment (CIA). The structure of the SEE and CIA would be as recommended by the Board of Studies and approved by the Board of Examination and the Academic Council of the college.

Term End Evaluation (100 Marks)
Question Paper Pattern
Time: 3 hours

Question No.	Unit/s	Question Pattern	Marks
Q.1	All	Fill in the Blanks	20
Q.2	Unit I	Attempt any two question from the following three questions (Applied Questions)	20

Q.3	Unit II	Attempt any two question from the following three questions (Applied Questions)	20
Q.4	Unit III	Attempt any two question from the following three questions (Applied Questions)	20
Q.5	Unit IV	Attempt any two question from the following three questions (Applied Questions)	20
		Total	**100**

Internal evaluation (30 Marks)

Sr. No.	Description	Marks
1	Mid Term Examination	10
2	Active Participation in teaching learning Process	10
3	Subject related activities as assigned by the teacher	10
	Total	**30**

Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a fail. The Board of Examinations of the college reserves the right to change the grading scale.

References:
- **Tannan, M.L. Economic Laws. 5th ed., Wadhwa and Company, 2021.**
- **Agarwal, S.K. Indirect Taxes including GST. 8th ed., Bharat Law House, 2022.**
- **Datey, V.S. Indirect Taxes. 28th ed., Taxmann Publications, 2021.**
- **Ahuja, Girish, and Ravi Gupta. Income Tax Problem & Solutions. 24th ed., Wolters Kluwer India, 2022.**
- **Gupta, R.K. GST Practice Manual. 3rd ed., Taxmann Publications, 2021**