



GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation

Level: Under Graduate

Branch: Practical Accounting & Tax (DPATP) & Tally

Course / Subject Code : BV03008021

Course / Subject Name : Capital Gains and Income from other Sources

w. e. f. Academic Year:	2024-25
Semester:	3
Category of the Course:	Core Course

Prerequisite:	Basic Knowledge of Income Tax
Rationale:	This course will help student to develop understanding of concepts involved in computation of taxable income under the head Capital Gains and Income from other sources.

Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes
01	Understand the concept of Capital Gains
02	Understand the concept of STCG & LTCG and its computations and taxability
03	Understand computation of Income taxable as Capital gains
04	Understand computation of Income taxable as Income from Other Sources

Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	PR	C	Theory		Tutorial / Practical		
				ESE (E)	PA / CA (M)	PA/CA (I)	ESE (V)	
3	0	0	3	50	-	-	-	50

Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	Income Under the Head Capital Gain I Section 45, 2(14), 2(42A), 2(29A), 47, 48, 55	18	30
2.	Income Under the Head Capital Gain II Section 50, 50B,50C,50CA, 50D, 51,111A,112,112A, 10(37), 10(43), 54,54B,54D,54EC,54F	18	30



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3.	Income from Other Sources Section 56(1), 56(2), 56(2)(X) and receipts exempt from sec. 56(2)(x), 57,58	9	40
Total		45	100

Suggested Specification Table with Marks (Theory):

Distribution of Theory Marks					
R Level	U Level	A Level	N Level	E Level	C Level
0	5	30	5	5	5

Where R: Remember; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create (as per Revised Bloom's Taxonomy)

References/Suggested Learning Resources:

(a) Books:

1. Taxmann's Students' Guide To Income Tax Including GST by Dr. Vinod. K. Singhanian, Dr.Monca Singhanian
2. Students Hand book on Taxation by T. N. Manoharan by Snow White Publication
3. Handbook on Taxation by CA G Sekhar by Commercial Law Publishers (India) Pvt. Ltd.
4. Systematic Approach to Taxation containing Income Tax and GST by Dr. Girish Ahuja and Dr. Ravi Gupta by Commercial Law Publishers (India) Pvt. Ltd.

(b) List of Journals / Periodicals / Magazines / Newspapers, etc.:

1. The Chartered Accountant
2. The Chartered Accountant Student
3. The Economic Times
4. Journal of Indian Taxation
5. BCA Journal- Bombay Chartered Accountant's Journal

Teaching Method:

1. Case Discussion
2. Practical Problem Discussion
3. Classroom Presentations
4. Assignments, Projects, etc
5. Quizzes, Group Discussion

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