



# GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation

Level: Under Graduate

Branch: Practical Accounting and Tax (DPATP)& Tally

Course / Subject Code : BV04008021

Course / Subject Name : Preparation & Filing of Income Tax Returns

|                         |             |
|-------------------------|-------------|
| w. e. f. Academic Year: | 2025-26     |
| Semester:               | 4           |
| Category of the Course: | Core Course |

|                      |   |
|----------------------|---|
| <b>Prerequisite:</b> | <b>Basic Knowledge of Income Tax</b>  |
| <b>Rationale:</b>    | This course will help student to develop understanding of concepts involved in self assessment procedure, computation of Total Income, Tax Payable and Filing return of Income. |

### Course Outcome:

After Completion of the Course, Student will able to:

| No | Course Outcomes  |
|----|--|
| 01 | Understanding of standard Deductions from Total Income                                 |
| 02 | To calculate various standard Deductions from Total Income                             |
| 03 | Calculations of Total Income & Tax Payable   |
| 04 | Understanding and prepare various Returns files of Income and carryout Self-Assessment |

### Teaching and Examination Scheme:

| Teaching Scheme<br>(in Hours) |   |    | Total Credits<br>L+T+ (PR/2) | Assessment Pattern and Marks |             |                      |         | Total<br>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.       | <b>Exemptions and Deductions</b><br>List of Income Which Do Not Form Part of Total Income ( Incomes exempt under sec. 10 ) List of Deductions, Important Deductions u/s 80C, 80CCC, 80CCD, 80D and 80G | 15           | 30             |
| 2.       | <b>Computation of Total Income &amp; Tax Payable</b><br>Computation of Gross Total Income and Total Income, Calculation of Tax Payable on Total Income   | 15           | 30             |



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|              |   |           |            |
|--------------|---|-----------|------------|
| 3.           | <b>Filing Of Return of Income &amp; Self Assessment</b><br>PAN Card, Concept of self Assessment, Types of Return of Income,<br>Process of Filing Return of Income | 15        | 40         |
| <b>Total</b> |   | <b>45</b> | <b>100</b> |

## Suggested Specification Table with Marks (Theory):

| Distribution of Theory Marks |         |         |         |         |         |
|------------------------------|---------|---------|---------|---------|---------|
| R Level                      | U Level | A Level | N Level | E Level | C Level |
| 10                           | 20      | 20      | 0       | 0       | 0       |

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. Singhania, Dr.Monca Singhania
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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