Objectives :-

- To give an understanding of various provisions of the Income Tax Act.

No.  (1) Basic Concepts, definition and charge of Income Tax (Section 1 to 4)
(2) Income Tax Authorities (Section 116 to 130A)
(3) Scope of total income and Residential Status (Section 5 to 9)
(4) Incomes which do not form part of Total Income (Section 10)
(5) Computation of Gross Total Income and relevant deductions from Gross Total Income under chapter VIA
  a. Heads of Income (Section 14 & 14A)
  b. Income from Salaries (Section 15 to 17)
  c. Income from House Property (Section 22 to 27)
  d. Capital Gains (Section 45 to 55A)
  e. Income from other sources (Section 56 to 59)
(6) Income of other persons included in Assessee's total Income
(7) Aggregation of Income and set off or carry forward of losses (Section 60 to 80)
(8) Rebated and Reliefs (Chapter VIII)

Notes :-

1. Problems carrying not less than 70% marks should be asked.

Suggested Readings :-

5. T.N.Manoharan : Direct Tax Laws with Tax Planning Aspects - Snow white