

Veer Narmad South Gujarat University
S.Y.B.Com. (Sem – IV) Accountancy & Taxation
W.E.F.: Academic Year: 2017-18

	Course Details	Weightage
A	1) Valuation of Goodwill -Meaning, Factors affecting value of Goodwill, Methods of valuation of Goodwill 2) Valuation of Share -Need for valuation of share, Factors affecting value of share, Methods of valuation of share	30%
B	Computation of Income under the head “Salaries”	20%
C	1) Computation of Income under the head “House Property” 2) Return of Income (Section 139 to 140A)	30%
D	Goods and Service Tax -Time and Value of supply, -Power to grant exemption Registration -Returns and payment of Tax and Input Tax credit	20%

Note:

1. The provisions of the Act to be studied shall be the provisions as they are in force for the Assessment year as applicable in the beginning of the current Academic Year.
2. Questions on theory should not exceed 20% of the total marks of the paper.

Suggested Readings :

1. Singhanai V. K. : Students Guide to Income Tax ; Delhi
2. Prasad, Bhgawati : Income Tax Law 7 Practice : Willey Publication; New Delhi.
3. Mehrotra H. C. : Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare : Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta : Systematic Approach to Income Tax: Sahitya Bhawan Publications, New Delhi.
6. Ghandra Mahesh and Shukla D. C. : Income Tax Law and Practices ; Pragati Publications, New Delhi.
7. Poddar Avinash S : Glimpses of GST , CCH India – A Wolter Kluwer Business
8. Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business
9. Datey V S, GST Ready Reckoner, Taxmann
10. Mohan Rajat Illustrative Guide to GST, Bharat Law House
11. Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad