

405. TAXATION-2

1. Clubbing of Income, Set off and Carry Forward of Losses and Deductions u/s 80 Related to Individual and HUF from GTI.
2. Assessment of Individuals and HUF and Advance Payment of Tax.
3. Service Tax: Concepts and General Principles, Charge of Service Tax and Taxable Services: Construction Activity, Banking Services, Transport of Goods, Telecom Related Services, Food Related Service and Educational Services.
4. Service Tax: Valuation of Taxable Services, Payment of Service Tax and Filing of Returns, Penalties, CENVAT Credit.
5. Central Excise Law in Brief – Goods, Excisable Goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic Procedures, Export, SSI, Job Work.

Suggested Readings:

1. Agrawal N. and Jain C.M., Jain O.P.: Income Tax, Ramesh Book Depot. Jaipur.
2. Mehrotra, H. C.: Income Tax Law & Accounts, Sahitya Bhawan.
3. Patel and Choudhary: Income Tax, Choudhary Prakashan, Jaipur.
4. Singhanian, Vinod K. and Monica: Student Guide to Income Tax, Taxmann Publication P. (Ltd.) New Delhi.
5. Datey V. S.: Indirect Tax Law and Practice, Taxmann Publication, New Delhi.
6. Ahuja Girish and Gupta Ravi: Indirect Taxes, Flair Publication, Pvt. Ltd.