

SYLLABUS...

Elective Courses (EC) Ability Enhancement Courses (AEC)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1.	Basic Terms	04
2.	Scope of Total Income & Residential Status	04
3.	Heads of Income	24
4.	Deduction from Total Income	04
5.	Computation of Total Income for Individual	09
Total		45

Sr. No.	Modules / Units
1.	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer.
2.	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3.	Heads of Income (S: 14)
	<ul style="list-style-type: none"> ● Salary (S: 15 to 17) ● Income from House Properties (S: 22 to 27) ● Profit and Gain From Business (S: 28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. ● Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only ● Income from Other Sources (S: 56 to S: 59) <p>Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources</p>
4.	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5.	Computation of Total Income for Individual

Maximum
Questions
Duration :

All Questi

Sr. No.

1.

2.

2.

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