

### 403. TAXATION-PART 1

1. Basic Concepts of Income Tax: Income, Person, Assesses Assessment Year, Previous Year, Gross Total Income, Agricultural Income, Residential Status and Incidence of Tax.
2. Salaries.(Only simple and basic Concepts)
3. Income from House Property and Income from Other Sources.
4. Profits and Gains of Business or Profession.
5. Capital Gain.

#### **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,SahitayBhawan.
3. Patel and Choudhary: Income Tax, ChoudharyPrakashan, Jaipur.
4. Singhanian, Vinod.K.And Monica: Student Guide to Income tax, Taxmann Publication Pvt. Ltd., New Delhi.
5. AhujaGirish and Gupta Ravi: Systematic Approach to Income Tax, Bharat Law House, Delhi.