

**The Kelkar Education Trust's  
V G Vaze College of Arts, Science and Commerce  
(Autonomous)**



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Syllabus for the academic year 2025 - 26

(June 2025 Onwards)

Program: BCOM

Semester – SEM V

**Course : PRACTICAL ASPECTS OF INCOME TAX**

<b>Course Code</b>	<b>Course Title</b>	<b>credit</b>
VCIT308	Practical Aspects of Income Tax	2

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Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 50 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
2	-	-	2	10	10	30		-	-	50
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**TYBCOM**  
**PRACTICAL ASPECTS OF INCOME TAX**  
**SEMESTER V**

**Course Objectives**

To enable the learners:

1. To understand the importance of Income Tax Return Filing and structure of the Income Tax In India.
2. To identify who needs to file Income Tax Return and criteria for selecting appropriate ITR Form.
3. To be able to compile and organise the essential documents required for ITR filing and fill the ITR form properly.

**Learning Outcomes :**

After conclusion of study the students will be able to :

- 1 Explain the importance as well as structure of Income Tax of India
- 2 Select appropriate ITR Form.
- 3 Practically fill up the ITR Forms with required documents

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**TYBCOM**  
**PRACTICAL ASPECTS OF INCOME TAX**

SEMESTER V

Sr. No.	Modules	No. of Lectures
1	Introduction to Income Tax Return	10
2	ITR 1	10
3	Practical	10
	TOTAL	30

**TYBCOM**  
**PRACTICAL ASPECTS OF INCOME TAX**

SEMESTER V

Sr No.	Modules / Units
<b>1</b>	<b>Introduction to Income Tax Return</b>
	<ul style="list-style-type: none"><li>● Introduction ( Meaning and Concept)</li><li>● Importance of ITR Filing</li><li>● Structure of Income Tax in India</li><li>● Criteria and types of ITR Forms</li></ul>
<b>2</b>	<b>ITR 1</b>
	<ul style="list-style-type: none"><li>● Income from Salary and other Sources</li><li>● AIS, TIS and 26 AS (Annual Tax Statement)</li></ul>
<b>3</b>	<b>Practical</b>
	<ul style="list-style-type: none"><li>● Demonstration of filing Income tax return on website.</li><li>● Filing ITR 1 offline with case studies.</li></ul>

Reference Text :

1. Income Tax Act.

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2. Direct Taxes Ready Reckoner, Author - Dr. Vinod K. Singhania.
3. Students guide to Income Tax, Dr. Vinod K. Singhania.
4. Taxation Law & Practice, Mehtrotra &Goyal, Sahitya Bhavan Publication, Agra
5. Government of India's website of Income Tax.

#### EVALUATION PATTERN

##### I. Internal and External evaluation [50 marks]

- a. Summative Test of 30 marks for 1 hour.
- b. Project/ Assignment – 10 Marks.
- c. Class participation and behavior - 10 marks

Summative Test

Maximum Marks: 30

Question to be set : 3 (case studies)

Duration : 1 Hour

Q. No.	Particulars	Marks
Q. 1.	Practical Question	10
Q.2.	Practical Question	10
Q. 3.	Practical Question	10

Project/ Assignment :

Make the students fill the ITR 1 Offline by collecting required documents on case studies

Class Participation

Maintaining a Register for Theory as well as practical

The Final syllabus which has been approved by the following BOS Members:

CA. Yogesh Sant, Head of Department of Accountancy

Ms. Swapna Jagtap – Member – Faculty

Dr. Shilpa Palande – Member – Faculty

Ms. Gayatri Vaity – Member – Faculty

Ms. Sharvari Pendse - Member - Faculty

Mr. Kiran more – Industry/Corporate Sector

Dr.(CA.) Smita Deshpande – Subject Expert from Other University (SNDT)

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Dr.(CA) Seema Tarak Shah – Subject Expert from Other University (SNDT)

CA Ketaki Ketkar – Vice-Chancellor Nominee

CA. Amol Kane – Meritorious Alumnus

CA. Yogesh Sant  
CHAIRMAN – BOS

CA. Ketaki Ketkar  
VC – NOMINEE (BOS)