

**Model Syllabus for Taxation (Minor) in consonance with
Curriculum framework w.e.f. AY 2026-27**

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No.of Hrs /Week	No. of Credits
II	IV	2	Assessment of Individual, HUF & Firms	5	4

SEMESTER-IV

COURSE2:ASSESSMENT OF INDIVIDUAL, HUF&FIRMS

Theory

Credits: 4

5hrs/week

Course Objectives

The course is designed to:

- Understand the principles and procedures involved in the assessment of income of individuals, HUFs, and firms.
- Gain knowledge of applicable income tax rates and provisions for various types of assessees.
- Analyze and compute total income and tax liability of different entities like AOPs, BOIs, trusts, and firms.
- Learn the provisions of TDS and TCS under the Income Tax Act.
- Enable students to understand practical aspects of tax filing and tax planning ethically.

Course Outcomes(COs)

Upon successful completion of this course, students will be able: to

CO1: compute total income and tax liability for individuals based on the prevailing tax slabs.

CO2: determine the gross total income and tax liability of Hindu Undivided Families (HUFs).

CO3: assess income and tax obligations of Association of Persons (AOP), Body of Individuals (BOI), societies, and trusts.

CO4: compute income, deductions, and tax liability of partnership firms including section 80 deductions.

CO5: apply TDS and TCS provisions with clarity and solve basic problems related to their rates and applicability.

Unit I: Assessment of Individual Incomes:

Computations of Total Incomes of individuals and tax liability–Rates of Income tax.

Unit-II: Assessment of HUF:

Computation of Gross Total Income and total income of Hindu Undivided Family – Rates of Income tax

Unit-III: Assessment of APO/BOI/Societies and Trusts:

Computation of Gross Total Income –Taxable income –Tax liability of Societies, Trusts and Association of Persons.

Unit-IV: Partnership Firm:

Computation of Gross Total income and total income of Partnership firm–Deductions u/s80.

Unit-V:TDS and TCS Provisions:

Tax Deducted at Source and Tax Collected at Source–Rates–Applicability simple problems

Student- Centric Activities

Assignment on computation of total income for individual, HUF, and firm assesseees.

- Invited lecture by a practicing CA or tax consultant on the practical aspects of assessing BOI and trusts.
- Field visit to a local tax firm to observe real-time tax computation and filing.
- Quiz programs on Finance Act amendments and current tax provisions.
- Cooperative learning projects on income tax reforms.
- Simulation exercises one-filing of tax returns.

Reference Books:

1. Dr.VinodK. Singhania:Direct Taxes–Law and Practice, Taxman Publications
2. T.S.ReddyandDr. Y. HariPrasad Reddy–Taxation, By Margham Publication
3. PremrajandSredhar, Income Tax, Hamsrala Publications.
4. B.B.Lal:DirectTaxes;Konark Publications.
5. Dr.MehrotraandDr.Goyal: Direct Taxes, Law and Practice, Sahitya Bhavan Publication
6. Balachandran&Thothadri: Taxation Law and Practice, PHI Learning.
7. V.P.GaurandD.B.Narang: Income Tax, Kalyani Publications
8. Dr.Y.Kiranmayi: Taxation, Jai Bharath Publishers.

Model Question Paper

SEMESTER - IV

COURSE-2: ASSESSMENT OF INDIVIDUAL, HUF&FIRMS

(w.e.f. 2026-27)

Time: 3 hrs

Max. Marks 75

SECTION - A

Answer any Five of the following

5 X 3= 15 Marks

1. Short answer question from Unit-1
2. Short answer question from Unit-1
3. Short answer question from Unit-2
4. Short answer question from Unit-2
5. Short answer question from Unit-3
6. Short answer question from Unit-3
7. Short answer question from Unit-4
8. Short answer question from Unit-4
9. Short answer question from Unit-5
10. Short answer question from Unit-5

SECTION - B

Answer Five of the following One question from each Unit. 5 X 12= 60 Marks

11. Long answer question from Unit-1

OR

12. Long answer question from Unit-1

13. Long answer question from Unit-2

OR

14. Long answer question from Unit-2

15. Long answer question from Unit-3

OR

16. Long answer question from Unit-3

17. Long answer question from Unit-4

OR

18. Long answer question from Unit-4

19. Long answer question from Unit-5

OR

20. Long answer question from Unit-5