



# GOVERNMENT (AUTONOMOUS) GIRLS POST GRADUATE COLLEGE OF EXCELLENCE, SAGAR (M.P.)

(NAAC 'A' Grade Accredited)

07582 404480 ✉ heggpgcsag@mp.gov.in 🌐 www.gggpgcs.com



Ref. ....

Date : .....

## B.Com. 3 YEAR

### INCOME TAX LAW AND PRACTICES C3 COMA 1D

After The successful completion of the course, the students shall be able to :

1. Understand the basic concepts in the law of Income tax and determine the Residential status of Different persons.
2. Indentify the five heads in which income is categorized and compute income under the provisions various heads.
3. Understand clubbing procedures, aggregate income after set off and carry forward of losses and deduction allowed under the income tax act. and further to compute taxable income and tax liability of individuals.
4. Develop the ability to file online return.

  
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## GOOD AND SERVICE TAX AND CUSTOM DUTY C2-COMA 2D

After the successful completion of the Course, the students shall be able to :-

1. Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install in India and comprehend the composition and working of GST council.
2. Understand the meaning of supply under GST law.
3. Comprehend the utilization Of input tax credit
4. Understand the provisions for registration under GST law.
5. Know the basic concepts of customs Act and to compute the assessable value for charging customs duty.

*Abhishek*

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