

Principle and Practice of Taxation

Course Outcome:

1. Understand the different types of assessments for individuals, Hindu Undivided Families (HUFs), and firms according to the Income Tax Act. (Knowledge)
2. Identify the process and procedures involved in the submission of Return of Income by various entities. (Comprehension)
3. Differentiate between the various types of returns such as self-assessment tax, return of loss, belated return, revised return, and defective return. (Analysis)
4. Explain the significance of Permanent Account Number (PAN) and its requirement for tax filing purposes. (Comprehension)
5. Apply the principles of inquiry before assessment, summary assessment, and best judgement assessment in the context of taxation. (Application)
6. Solve practical questions related to the filing of returns of income for individuals, HUFs, and firms. (Application)
7. Assess the importance of advance payment of tax and understand the deduction and collection of tax at source. (Evaluation)
8. Analyze the interest payable by assesses under different situations. (Analysis)

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