



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in the light of NEP-2020

Under Graduate Generic Elective

SEMESTER I(2026-29)

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME						L	T	P	CREDITS
			Marks	THEORY			PRACTICAL					
				END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
GUCOM102	GE	Fundamentals of Taxation	Max	60	20	20	0	0	3	0	0	3
			Min	24	16		0	0				

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; ***Teacher Assessment** shall be based following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVES:

1. To expose the students to details of direct and indirect taxes like income tax, customs and GST etc.
2. To help them develop abilities and skills required for the applications of Tax law.

COURSE ALIGNMENT WITH UNSDG:

The Course aims to fulfill the United Nations Sustainable Development Goals, **SDG 4(Quality Education)**.

COURSE OUTCOMES:

After completion of the course, the student will be able to:

- CO1** Develop general aspect of Direct taxes and Indirect Taxes.
- CO2** Describe interrelationship between Direct Tax and Indirect Tax.
- CO3** Demonstrate understanding of foundation of Taxation System in India.
- CO4** Delivering basic knowledge of Income tax, GST, Custom Law and Professional Tax.

TEACHING PEDAGOGY:

- T1** Classroom teaching (white board), Power Point Presentations, Interactive lectures, Inquiry-based teaching
- T2** ABL activities, Assignments, Flip Class/ Seminars, Quizzes, Oral Viva-voce examination

ASSESSMENT TOOLS:

- ATL1** Quiz
- ATL2** Activity Based Learning
- ATL3** Midterm Exams
- ATL4** Flip Class
- ATL5** Seminar Presentation
- ATL6** Assignments
- ATL7** Poster
- ATL8** Oral Viva-voce examination
- ATL9** Industrial Visit Report



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PREREQUISITES:

Basics of Taxation system in India

SYLLABUS:

Unit	Descriptors/Topics	Hours	Assessment Tools
I	History and Foundation of Taxation - History and Overview of Taxation law in India - Meaning and types of Taxes - Features, Benefits and Limitations - Finance Act - Legal Framework and Constitutional Provisions of Taxation	6	Quiz, Assignments & Mid term exams
II	Introduction of Income Tax - Brief history of Income Tax - Basic Definition: Income, Gross Total Income - Total Income, Casual income, Exempted Income - Previous year and Assessment year - Person, Assessee, Residential status - Tax Liability different Heads under Income	6	Quiz, Mid term exams & Activity based learning
III	Introduction of Indirect Taxes - Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government) - Concept of VAT: Meaning, Major Defects in the structure of Indirect Taxes prior to GST - Rationale for GST - Structure of GST (SGST, CGST, UTGST & IGST)	6	Quiz, Mid term exams & Seminar Presentations
IV	Introduction of Custom Duty - Basic Concepts - Territorial Waters, High Seas - Types of Custom Duties	6	Quiz, Mid term exams & Seminar Presentations
V	Professional Tax and Tax Planning & Management	6	Quiz, Mid term



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	- Professional Tax - Tax Planning - Tax evasion - Tax avoidance - Tax management		exams & Seminar Presentations
	Total Hours	30	

ADDITIONAL RESOURCES

A. Value addition to course content/ Skill enhancement content:

https://onlinecourses.swayam2.ac.in/e-learning/preview/cec23_cm09

SUGGESTED READINGS:

Textbooks

1. Singhanar V.K, *Students' Guide to Income Tax*; Taxmann, Delhi.
2. Dinker Pagare, *Income Tax Law and Practice*; Sultan Chand & Sons, New Delhi.
3. Chandra M., Shukla D.C., *Income Tax Law and Practice*; Pragati Publications, New Delhi.

Reference Books

1. Prasaci, Bhagwati, *Income Tax Law & Practice*; Wiley Publication, New Delhi
2. Ahuja G., Gupta R., *Systematic approach to income tax*; Sahitya Bhawan Publications, New Delhi.
3. Saklecha S., Saklecha A., *Income Tax Law & Practice*; Satish printers and publishers.

Suggested e- resources (Websites/e-books)

1. <https://drnishikantjha.com/booksCollection/income-tax-book201384711000.pdf>



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COURSE ARTICULATION MATRIX (MAPPING OF COs WITH POs)

Course Outcomes	Correlation with POs												Correlation with PSOs		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	2	1	-	-	3	-	-	-	-	-	-	2	1	-	-
CO2	2	2	2	1	3	-	-	-	1	1	1	2	2	1	1
CO3	2	3	2	2	3	-	-	1	2	1	1	2	2	-	2