

Guidelines for NEP Syllabus
For the Paper Titled "Basic Personal Taxation" of B. Com. (Hons.)
Paper No. BCH: GE-1.7, Semester-I
JOINTLY ORGANISED
BY
Department of Commerce, Delhi School of Economics, University of Delhi
and
Shri Ram College of Commerce, University of Delhi

30th October 2023

MINUTES

A meeting to prepare the guidelines of the General Elective Paper titled 'Basic Personal Taxation' of B.Com.(H) Paper No. BCH: GE-1.7 (NEP) was held on Monday, 30th October, 2023 at 2.00 PM at Shri Ram College of Commerce. This meeting was jointly organised by Department of Commerce, Delhi School of Economics, University of Delhi and Shri Ram College of Commerce, University of Delhi. The following members were present in the meeting:

S. No.	Name	Department/ College
1	Dr. Naveen Mittal (Convenor)	Shri Ram College of Commerce
2	Dr. Supreet Kaur (Department Representative)	Department of Commerce, Delhi School of Economics
3	Dr. Abha Wadhwa	Deen Dayal Upadhyaya College
4	Dr. P. Chengalrayulu	Sri Venkateswara College

The following guidelines were set in the online meeting:

Unit 1: Introduction

Emphasis should be given on computation of tax payable by an assessee.

Unit 2: Computation of Income – 1

Basic numericals on computation of income under the head "Salaries" and "House Property" need to be covered.

Unit 3: Computation of Income – 2

Section 30, 31, Sec. 32, Sec. 35, 40A, 43B need to be covered. Further, emphasis should be given on theoretical provisions.

Unit 4: Computation of Income – 3

Capital Gains: Basic numericals on computation of income under the head “Capital Gains” need to be covered.

Income from Other Sources: Emphasis should be given on theoretical provisions.

Deductions from Total Income: Section 80C, 80CCC, 80CCD, 80D, 80DD, 80E, 80EEB, 80G (Basic calculation), 80TTA, 80TTB and 80U need to be covered.

The meeting ended with a vote of thanks to Dr. Supreet Kaur, Representative of Department of Commerce, University of Delhi.



Dr. Naveen Mittal, SRCC
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