

ELLW 4004. Direct Taxation

100 (4 Credits)

Objective:-

Various changes have been noticed after every year in direct taxation. It requires detailed study. Some of the provisions are so clumsy that it is very difficult to grasp even to educated people. That the very reason for selecting this topic.

- 1 Introduction**
- 2 Income under Various Head**
- 3 Provisions of Assessment**
- 4 Procedure for Computing Tax.**
- 5 Penalties, Prosecution and Misc. Provisions**