



LALA LAJPATRAI COLLEGE OF LAW

(Affiliated to University of Mumbai and Approved Bar Council of India)

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Criteria 1: Curricular Aspects

Metric No.: 1.2.2

Metric Title: *Number of Add-on or Value Added Courses/Certificate programs offered during the last five years*

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2020-21		
1.	Online Certificate Course on Taxation <ul style="list-style-type: none">• Notice of the Course• Syllabus of the Course	1-1 2-4
2021-22		
2.	Online Certificate Course on IPR <ul style="list-style-type: none">• Notice of the Course• Syllabus of the Course	5-5 6-6

Date: 13.08.2020

NOTICE

College is going to conduct online certificate course in the subject Taxation. The course will be of 30 hours. The classes will be online on Saturday and Sunday (September / October / November). The time will be informed by the resource person. Interested students should register their names with the college office.

By Order



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COURSE NAME: TAXATION

Module 1 : Introduction to Indian Taxation

- A. Overview of Indian Taxation System
- B. Types of Taxes in India
 - i. Direct Taxes
 - ii. Indirect Taxes
- C. History of Indian Taxation

Module 2: Direct Taxes – Income Tax

Basics of Income Tax:

- Previous year and Assessment year
- Charge of Income-tax
- Rates of Tax
- Surcharge
- Rebate
- Residential Status and Scope of Total Income
- Incomes not included in total income

Types of Income:

- A. Salary Income:
 - Introduction
 - Basis of charge (Section 15)
 - Salary, Perquisite and Profits in lieu of salary (Section 17)
 - Deductions from salary
 - Relief under section 89
- B. Income from House Property:
 - Chargeability [Section 22]
 - Composite rent
 - Income from house property situated outside India
 - Annual value how determined [Section 23]
 - Deductions from income from house property [Section 24]
 - Amounts not deductible from income from house property [Section 25]
 - Special Provision for arrears of rent and unrealized rent received subsequently [Sec 25A]
 - Property owned by co-owners [Section 26]
 - Deemed ownership [Section 27]



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C. Income from business or profession:

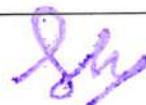
- General Chargeability [Section 28] : meaning of business and profession and scope of income chargeable to tax
- Meaning of speculative transaction and tax treatment of loss incurred in speculative transaction
- Depreciation [Section 32]
- Expenditure and payment admissible as deduction
- Computation of deductions available
- Expenditure and payment not admissible as deduction
- Deductions allowable on actual payments
- Certain receipts which are deemed to be income chargeable to tax under this head
- Assessors which are compulsorily required to maintain books of accounts and get them audited
- Presumptive Tax
- Computation of business income by applying charging and deeming provisions and allowing permissible deductions
- Computation of business income in case of partly agricultural and partly business income

D. Capital Gains:

- Scope of Income chargeable under this head
- Definition of Capital assets
- Meaning of short term and long term capital assets
- Computation of period of holding
- Transactions to be considered as transfer
- Transactions not to be considered as transfer
- Computation of capital gains from transfer of capital assets
- Determination of cost of acquisition and indexed cost of acquisition
- Capital gains in case of depreciable assets
- Capital gains in case of slump sale
- Computation of exemption available for investment of capital gains/ net consideration on transfer
- Computation of capital gains after deducting exemptions available
- Cases where AO can make reference to Valuation Officer
- Concessional tax treatment available for short term and long term capital gains
- Special rates for long term and short term capital gain

E. Other Sources of Income:

- Introduction
- Incomes chargeable under this head [Section 56]
- Applicable rate of tax in respect of Casual Income
- Deductions Allowable [Section 57]



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- Deductions Not Allowable [Section 58]
- Deemed Income chargeable to tax [Section 59]
- Method of Accounting [Section 145]

Deductions

- General provisions
- Deductions in respect of payments
- Deduction in respect of certain incomes
- Deduction in respect of other income
- Other Deductions

Filing of Income Tax Returns

Module 3: TDS, TCS, Assessment, Appeal and Revision

- Tax deducted at source
- Tax collected at source
- Scrutiny assessment
- Income escape assessment
- Search and seizure assessment
- Important time limit for assessment
- Rectification of mistake apparent from record
- Income Tax Authority and their powers
- Appeals and Revision

Module 4: Recent Developments in Indian Taxation

- A. Recent Changes in Income Tax
- B. Recent Changes in GST
- C. Other Recent Developments



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COURSE NAME: Intellectual Property Rights in Digital Medium

Intellectual Property Rights in Digital Medium

Concept of Trademark and Domain Name

Domain Names and Trademark Disputes : Cyber Squatting and
Reverse Hijacking

Concept of Copyright and Patent in Cyberspace

Copyright in Digital Medium

Copyright in Computer Programs

Copyright and WIPO Treaties

Laws related to intellectual property rights in India



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