



Govt. Degree College Shivnagar District Kangra H.P

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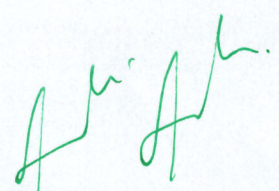
dt:28/11/2024

Project Report in the subject of (BC2.2) Income Tax Law & Practice B. Com II

All the students of B. Com II year are hereby directed to submit their project report in partial fulfillment of the degree on or before 10th February 2025. All are also directed to prepare their PPTs along with the soft copies in original and submit them well in time to the mail: principalgdcshivnagar@gmail.com.

1. An overview of Income under the head House Property & Salary.
2. Residential status and its effects on tax incidence.
3. Concept of exempt income under Income Tax act.
4. Analytical study of Tax avoidance, tax planning, tax management & tax evasion in India.
5. Indian taxation system: A comprehensive analysis.
6. Return of Income u/s 139 of Income Tax Act.
7. Agricultural Income & its Tax treatment in India: An analysis.
8. Analysis of section 54B of Income Tax Act.
9. Depreciation and Block of assets.
10. Determination of Taxable Income on the basis of Residential status of an assess.
11. Principles of Taxation on Deduction in Salaries.
12. Income Tax authorities and their power of search and seizure.
13. Old tax regime vs New tax regime.
14. Concept of ownership and deemed ownership of house property under Income Tax Act.
15. Income forming part of salary and relevance of exempting income under this head.
16. Manual vs Online filling of returns.
17. Tax liability of an individual and firm.
18. Leading cases decided by Supreme Court.

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