DIPLOMA IN TAXATION LAWS (DTL)

One Year Diploma Programme

INCOME TAX ACT (TL–T0102)

(As Amended in June 2026)

Theory: 100 Marks

Course Objectives:

1) To acquaint students with the fundamental concepts and principles of direct taxation in India.
2) To develop practical skills relating to computation of taxable income and tax liability.
3) To familiarize learners with tax administration, assessment procedures, appeals and compliances.
4) To provide an understanding of the Income-tax Act, 2025 as amended by the Finance Act, 2026.
5) To prepare students for professional practice in taxation and allied fields.

Detailed Syllabus

Module	**Description**
Module 01	BASIC CONCEPTS, BASIS OF CHARGE AND RESIDENTIAL STATUS 1) Short Title, Extent and Commencement 2) Definitions: ➢ Assessee ➢ Person ➢ Income ➢ Agricultural Income ➢ Capital Asset ➢ Dividend ➢ Assessment ➢ Assessing Officer 3) Concept of Tax Year 4) Charge of Income-tax and overview of tax rates including MAT and AMT 5) Total Income and Scope of Total Income 6) Residential Status and Incidence of Tax 7) Income deemed to accrue or arise in India 8) Incomes not forming part of Total Income
Module 02	HEADS OF INCOME AND COMPUTATION OF TOTAL INCOME 1) Income from Salaries 2) Income from House Property 3) Profits and Gains of Business or Profession 4) Capital Gains 5) Income from Other Sources 6) Practical Problems relating to Computation of Income under Various Heads.
Module 03	CLUBBING OF INCOME, SET-OFF OF LOSSES AND DEDUCTIONS 1) Clubbing of Income ➢ Transfer of income ➢ Income of spouse ➢ Minor child ➢ Revocable transfer 2) Set-off and Carry Forward of Losses ➢ Inter-source adjustment ➢ Inter-head adjustment ➢ Carry forward and set-off 3) Deductions from Gross Total Income ➢ Deductions relating to savings and investments

	➢ Medical insurance ➢ Donations ➢ Other specified deductions 4) Computation of Total Income 5) Computation of Tax Liability under the applicable tax regime.
Module 04	TAX ADMINISTRATION, RETURNS AND ASSESSMENT 1) Income-tax Authorities and Administrative Framework 2) Filing of Returns of Income 3) Assessment Procedures ➢ Self-assessment ➢ Summary assessment ➢ Scrutiny assessment ➢ Reassessment ➢ Faceless assessment 4) Search, Seizure and Special Assessment Procedures 5) Liability in Special Cases ➢ Representative assesses ➢ Firms and partners ➢ Legal representatives ➢ Non-profit organisations
Module 05	TAX COLLECTION, APPEALS, PENALTIES AND PROSECUTION 1) Appeals and Revision ➢ Commissioner (Appeals) ➢ Appellate Tribunal ➢ High Court ➢ Supreme Court ➢ Revisionary powers 2) Advance Tax, TDS and TCS 3) Refunds 4) Penalties 5) Offences and Prosecution 6) Contemporary Issues in Tax Compliance and Digital Tax Administration.

Suggested References:

1) Income-tax Act, 2025 (As Amended by Finance Act, 2026).
2) Bharat's Direct Taxes Law and Practice – Gupta & Ahuja.
3) Taxmann's Direct Taxes – Dr. Vinod K. Singhania & Dr. Kapil Singhania.
4) Income Tax Law and Practice – H.C. Mehrotra.
5) Direct Tax Law and Practice – T.N. Manoharan.
6) Income-Tax Act, 2025: Definitive Guide by Mayank Mohanka (Taxsutra)