

2. *Oxford Handbook of Infectious Diseases and Microbiology* (Oxford Medical Handbooks) OUP Oxford; 2nd edition, 2016.
3. *Kuby Immunology*, WH Freeman; 8th ed. 2018.
4. *Spillover – Animal Infections and the Next Human Pandemic*. David Quammen, W. W. Norton & Company; 2012.
5. *Emergence of Zoonotic Diseases in India: A Systematic Review*. Dhiman RC, Tiwari A *Med Rep Case Stud* 3: 163. doi: 10.4172/2572-5130.1000163, 2018.
6. Changing patterns of infectious disease, Cohen, Mitchell L. *Nature*, Volume 406, pages 762–767, 2000.
7. *Manual on Zoonotic Diseases of Public Health Importance*. National Centre for Disease Control (<https://ncdc.gov.in/WriteReadData/1892s/File618.pdf>), 2016.
8. *Exploring the relationship between the emergence of zoonotic diseases and the inhuman touch of habitat loss and wildlife trade*. Tiwary, N. K., Singh, G., & Bhaduri, A. in *Multidimensional Approaches to Impacts of Changing Environment on Human Health* CRC Press, Taylor & Francis Group, 2022.
9. *Citizen Science Comes of Age*, Aisle Irvine, *Nature* 562, 480-482 (2018) doi: <https://doi.org/10.1038/d41586-018-07106-5>
10. *Citizen Science for Public Health*, Lea Den Broeder et al., *Health Promotion International*, Volume 33, Issue 3, Pages 505–514, 2018.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Generic Electives (GE):

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Income Tax and Law Practice	4	3	0	1	PASS IN XII	NIL

Learning Objectives

This course aims to provide comprehensive knowledge of various heads of income and focuses on the computation of the total income and tax liability of an individual as per the Income Tax Act 1961.

Learning outcomes

After completion of the course the student will be able to;

- Explain the basic concepts, residential status of the assessee and incidence of tax.
- Develop an understanding of the nuances of the salaries, various allowances and perquisites available under the head income from Salaries.
- Develop an understanding of the concept of self-occupied and let out property under the head income from house property.
- Compute the income under the head profits and gains of business or profession and capital gains.
- Compute incomes covered under the head income from other sources.
- Explore the concept of including the income of other persons in the assessee's income.
- Compute the total tax liability of an individual after allowing for permissible deductions and exemptions.

Syllabus

Theory

Unit 1: Basic concepts and Residential Status (12 hours)

Basic concepts: person, assessee, income, previous year, assessment year and PAN; structure to compute tax liability; residential status and tax incidence.

Unit 2: Income under the head Salaries and House Property (12 hours)

Computation of income under the head salaries including various allowances and perquisites, computation of income of self-occupied and let out property.

Unit 3: Income under the head Profits and Gains of Business or Profession (6 hours)

Computation of income from business or profession, expenses specified and disallowed while computing such income.

Unit 4: Income under the head of Capital Gains and Other Sources (6 hours)

Meaning of capital assets, long term and short-term capital gains; computation of capital gains. Computation of taxable income from other sources.

Unit 5: Computation of Total Income and Tax Liability of an Individual (6 hours)

Clubbing of income; set off and carry forward of losses, permissible deductions under section 80C to 80U; Computation of taxable income and tax liability of an individual. **(On-line filing of Returns of Income and PAN Card).**

Practical Exercises:

(30 hours)

The learners are required to:

1. Identify and educate the individuals not having PAN Card and help them understand the crucial relevance of holding a PAN Card. Help them in filling out the online application for the PAN Card and prepare the summarised report for the same.
2. Identify the relevance of various allowances and deductions in the present context and give a presentation for the same.
3. Identify and evaluate the tax liability of some individuals having income under different heads of income and present a case of the deductions and exemptions availed by each assessee.
4. Explore and attempt on-line filing of Returns of Income under ITR-1 and ITR-2. (Excel Utility)

Essential/recommended readings

- Ahuja, G., & Gupta, R. (2022). Simplified Approach to Income Tax. Flair Publications Pvt. Ltd., Delhi.
- Mittal, N. (2019). Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, V. K., & Singhania, M. (2022). Student's Guide to Income Tax. Taxmann Publications Pvt. Ltd., Delhi.

Suggested Resources:

- Income tax Act 1961
- www.incometaxindia.gov.in

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