### APPENDIX-I

**POST GRADUATE DIPLOMA IN TAXATION LAW (PGDTL)**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of the Paper</th>
<th>No. of Credits</th>
<th>Max. Marks</th>
<th>Min. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Income Tax – I (Theoretical)</td>
<td>4</td>
<td>Theory 80</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>I.A. 20</td>
<td>10</td>
</tr>
<tr>
<td>2</td>
<td>Income Tax – II (Procedural)</td>
<td>4</td>
<td>Theory 80</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>I.A. 20</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>Indirect Taxes</td>
<td>4</td>
<td>Theory 80</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>I.A. 20</td>
<td>10</td>
</tr>
<tr>
<td>4</td>
<td>Practicals:</td>
<td>8</td>
<td>200</td>
<td>100</td>
</tr>
<tr>
<td>1.</td>
<td>Project Work/Dissertation 75 Marks (Ext. Examiner)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Viva-Voce-25 Marks (Ext. Examiner)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Visits to various income tax authorities and Chartered Accountants office – 50 Marks (Int. Examiner)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Group Discussion – 50 Marks (Ext. Examiner)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
POST GRADUATE DIPLOMA IN TAXATION LAWS

(PGDTL)

Paper-I

Income Tax-I

(Theoretical)

Unit-I
i) History of Taxation in India
   ii) Constitutional Basis of Power of Taxation
   iii) Tax, Fee and Commission
   iv) Capital Receipt and Revenue Receipt
   v) Tax evasion and tax avoidance

Unit-II
i) Scheme of Taxation
   ii) Basic concepts of Income Tax
   iii) Residential Status

Unit-III
i) Income exempt from tax
   ii) Income from salaries
   iii) Income from House Property
   iv) Profits and gains of business or profession
   v) Capital Gains
   vi) Income from other Sources

Unit-IV
i) Income of other persons included in assessee’s total income
   ii) Set off and carry forward of losses
   iii) Deductions from gross total Income

Unit-V
i) Taxability of Agricultural income
   ii) Special provisions governing assessment of firms and Association of persons
   iii) Tax treatment of HUF
   iv) Assessment of charitable and other trusts
   v) Assessment of co-operative Societies

Suggested Reading-1) Students Guide to Income Tax - Dr. Vinod Singhaniya & Dr. Monica Singhaniya

2) Income Tax - Dr. Girish Ahuja & Dr. Ravi Gupta

Max. Marks :- 100 (UA - 80 marks & CA - 20 marks)

Paper-II
Income Tax-II
(Procedural)

Unit-I
i) Income Tax Authorities- hierarchy
   ii) Powers and Functions

Unit-II
i) Return of Income
   ii) Permanent Account number
   iii) Assessment Procedure –Meaning and kind

Unit-III
i) Advance payment of tax
   ii) Deduction and collection of tax at source
   iii) Rebate and Reliefs of Income Tax

Unit-IV
i) Provisions of Income tax Act relating to Survey, Search and Seizure
   ii) Refund of excess payment of tax
   iii) Interest payable by assessee/Government

Unit-V
i) Settlement of cases
   ii) Penalties and Prosecution
   iii) Appeals and Revision

Suggested Reading-1) Students Guide to Income Tax - Dr.VinodSinghaniya&Dr.Monica Singhaniya
2) Income Tax - Dr. GirishAhuja& Dr. Ravi Gupta
Max.Marks :- 100 ( UA -80marks & CA- 20 marks)
Paper-III
Indirect Taxes

A) Goods and Service Tax (GST) Act, 2016

Unit-I
i) History of GST
ii) Salient features of the 122nd Constitutional Amendment Bill
iii) Benefits of GST
iv) Taxes to be subsumed after GST
v) Components of GST

Unit-II
i) Definition, Meaning and Scope
ii) Administration under GST
iii) Levy of and Exemption from tax under GST
iv) Time and value of supply of Goods
v) Input Tax Credit

Unit-III
i) Registration Procedure under GST
ii) Return Filling Procedure
iii) Payment of Tax, transfer of input tax credit and Refunds
iv) Collection of tax at source
v) Assessment Procedures

Unit-IV
i) Demand and recovery provisions under GST
ii) Inspection, Search, seizure and arrest provisions under GST
iii) Prosecution and compounding of offence under GST
iv) Appeal and Revision

B) Customs Act, 1962

Unit-V
i) Basic concepts of customs law
ii) Types of custom duty
iii) Valuation of Custom duty
iv) Custom procedures, baggage and exemption from custom duty.

Suggested Reading:
1) Students Guide to Income Tax - Dr. Vinod Singhaniya & Dr. Monica Singhaniya
2) Guide to Goods and Service Act - Dr. Sanjiv Agrawal
3) Taxman’s Basics of GST - Nitya Tax Associates

Max. Marks: 100 (UA-80 marks & CA-20 marks)
PAPER IV
PRACTICAL

I. Visits to various Income Tax Authorities & Chartered Accountant office 50 marks
   (Internal Assessment)

II. 1) Project work/ Dissertation 75 marks
    2) Viva-voce 25 marks (External Examiner)
    3) Group discussion 50 marks