

APPENDIX-I**POST GRADUATE DIPLOMA IN TAXATION LAW****(PGDTL)**

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

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.VinodSinghaniya&Dr.Monica Singhaniya

2) Income Tax- Dr. GirishAhuja& Dr. Ravi Gupta

Max.Marks :- 100 (UA -80marks & 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.VinodSinghaniya&Dr.Monica Singhaniya

2) Guide to Goods and Service Act- Dr. SanjivAgrawal

3) Taxman's Basics of GST- Nitya Tax Associates

Max.Marks :- 100 (UA -80marks & 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**