

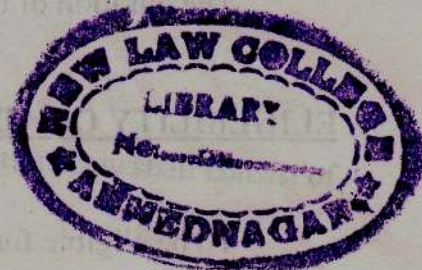
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विद्या परिषद सभा दि. २५/५/२००६

UNIVERSITY OF PUNE



FACULTY OF LAW

REVISED SYLLABUS OF

DIPLOMA IN TAXATION LAW

FROM THE ACADEMIC YEAR

2006-07 onwards

DIPLOMA IN TAXATION LAW

DURATION OF THE COURSE:-

The duration of the course shall be one Academic Year.

ELIGIBILITY OF ADMISSION:-

To be eligible for admission candidate must be a graduate of any Faculty either of this University or of any other University whose degrees are recognized, are equivalent to the correspondence degrees of this University.

EXAMINATION:-

The examination shall be held at the end of every academic year on the dates to be announced by the University

1. Standard and Grades of Passing:

The standard of passing for the Diploma in Taxation Law- 35% marks in individual subject/paper and 50% marks in aggregate. The candidate obtaining between 50% and 54% marks will be declared to have passed in Second Class, between 55% and 59% marks shall be placed in Higher Second Class. The candidates obtaining between 60% and 69% marks will be declared to have passed in FIRST CLASS. The candidates obtaining 70% and above will be declared have in FIRST CLASS WITH DISTINCTION.

2. Rules Regarding Exemption:-

Candidate who obtains at least 50% of the full marks in a paper shall at his option, be exempted from that paper at subsequent examination.

he shall, however, have to pass remaining paper or papers in accordance with standard of passing said above such exemption is for six years only.

THE COURSE OF STUDY:-

The course of study leading to Diploma in Taxation Law shall consist of the following compulsory papers:-

PAPER NO.	TITLE OF THE PAPER	MARKS
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I	General Laws Affecting Taxation	100
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II	Income Tax Act 1961 (as amended up to date)	100
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III	The Integrated Goods and Services Tax Act, 2017 (G.S.T.)	100
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IV	The CUSTOMS ACT, 1962	100
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V	Book-Keeping and Accountancy	100
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Paper I (General Laws Affecting Taxation)

(Marks :100)

Distribution of Marks:

- | | |
|---|----------|
| 1) Constitutional Law | 15 Marks |
| 2) Hindu Law | 20 Marks |
| 3) The Indian Partnership Act 1932 | 15 Marks |
| 4) Indian Trust Act 1882 | 10 Marks |
| 5) Transfer of Property Act 1882 | 10 Marks |
| 6) a) Indian Evidence Act 1872 : 10 Marks | |
| b) Indian Succession Act : 10 Marks | 30 Marks |
| c) Code of Civil
Procedure 1908 : 10 Marks | |

1) CONSTITUTIONAL LAW:

- i) Salient features of Indian Constitution
- ii) Relevant provisions as given below for enactment of **taxation laws**.
 - a) Powers of Parliament and State Legislature for **enactment of** taxation laws (relevant provisions)
 - b) Financial relation between the Union and the States (**Articles 264 to 291**)
 - c) Money Bill and Finance Bill.
 - d) Freedom of trade, commerce and intercourse (**Articles 301 to 307**)

2) HINDU LAW:

- a) Application of Hindu Law
- b) Sources and Schools of Hindu Law
- c) Joint Family Coparcenery and Coparcenery property (with reference to Mitakshara Law and Dayabhaga Law)
- d) Hindu succession Act 1956



- i) Kinds of legal heirs and Section 6 - Devolution of interest in Mitakshara Coparcenery property.
- ii) Section 8 - Succession to property of male Hindu
- iii) Succession of property of female Hindu -Section 15 including stridhan
- iv) Testamentary succession- Section 30

3) INDIAN PARTNERSHIP ACT, 1932:

- a) Definitions of Partnership, Partner-firm and firm name. Essentials of a valid Partnership,
- b) Relations of partners to one another. Effect of admission of minor to the benefits to partnership.
- c) Relation of partners to third parties.

4) INDIAN TRUST ACT, 1882:

- 1) Classification of Trust
- 2) Settler, trustee and beneficiary
- 3) Essentials of a valid trust
- 4) Powers and Duties of trustees
- 5) Obligations in the nature of trusts

5) TRANSFER OF PROPERTY ACT, 1882:

- a) Concept of immovable property
- b) Transfer of immovable property through sale
- c) Transfer by gifts, Liability of Universal Donee.
- d) Fraudulent transfer
- e) Transfers of actionable claims

6) A) INDIAN EVIDENCE ACT, 1872

- a) Concept, Definition and Kinds of Evidence
- b) Opinions of experts
- c) Facts which need not to be proved
- d) Public and Private documents

- e) Burden of proof
- f) Examination and cross examination of witnesses

B) INDIAN SUCCESSION ACT, 1925

- a) Definition of Will and Probate
- b) Execution of privileged and unprivileged wills
- c) Registration of wills
- d) Procedure regarding probate, letters of administration and succession certificates.

C) CODE OF CIVIL PROCEDURE, 1908 (AMENDED UP TO DATE)

- a) Application of Doctrine of Res-judicata to taxation laws (Sec 11)
- b) Summons (Sec 27 to 32)
- c) Order No. V
 - i) Issue of summons- Rule No. 1 to 8
 - ii) Service of Summons- Rule No. 9 to 30
- d) Inherent powers of authorities conducting judicial proceedings and limitations (Section 151)

BOOKS RECOMMENDED:

- 1) Durga Das Basu, Constitutional Law of India.
- 2) Dr. J.N.Pandey, Constitutional Law of India.
- 3) Mulla- Hindu Law.
- 4) Parasdiwani- Family Law
- 5) Dr. Awtar Singh- Indian Partnership Act.
- 6) R.K.Bangia- Law of Contract- Part II (relating to Partnership Act)
- 7) M.P.Tandon- The Indian Trust Act.
- 8) Agrwal O.P.- The Indian Trust Act
- 9) Dr.S.N. Shukla- Transfer of Property Act.
- 10) Ratan Lal & Dhiraj Lal- Law of Evidence Act
- 11) C.K.Takwani- Civil Procedure Code
- 12) Kapoor N.D.- General Laws / Mercantile Law
- 13) Avtar Singh- Principles of Mercantile Law.
- 14) Sathe- General Laws Affecting Taxation

15) S.C. Kuchal- General Laws Affecting Taxation.
ALL RELEVANT ACTS PERTAINING TO CHAPTER NO. 1 TO 6.

PAPER II
INCOME TAX ACT
(AS AMENDED UP TO DATE)
(Marks :100)



INCOME TAX ACT, 1961

Chapter I- Definitions (Section 2)

Agricultural Income, Assessee, Assessment Year, Capital Assets,
Dividend, Income, Person, Previous Year.

Chapter II- Basis of Charge (Sections 4 to 9)

Chapter III- Incomes which do not form part of Total Income (Sections 10 to
13A)

Chapter IV- Computation of Total Income (Sections 14 to 59)

- A) Salaries
- C) Income from House Property
- D) Profits and Gains from Business or Profession
- E) Capital Gains
- F) Income from other sources

Chapter V- Income of other persons, included in Assessee's total income
(Sections 60 to 65)

Chapter VI- Aggregation of Income and set off or carry forward of loss (Sections
66 to 80)

Chapter VI-A Deductions to be made in computing Total Income (Sections 80A
to 80U)

Chapter XII-A Special Provisions Relating to certain Incomes of Non-Residents
(Sections 115C to 115I)

Chapter XIII- Income Tax Authorities (Sections 116 to 138)

Chapter XIV - Procedure for Assessment (Sections 139 to 158)

- Chapter XIV B- Special Procedure for Assessment of Search Cases (Sections 158 B to 158BI)
- Chapter XV- Liability in Special Cases (Sections 159 to 178)
- Chapter XVI- Special Provisions applicable to Firms (Sections 184 to 189 A)
- Chapter XVII- Collection and Recovery of Tax (Sections 190 to 234 D)
- Chapter XIX- Refunds (Sections 237 to 245)
- Chapter XX- Appeals and Revision (Sections 246 to 269)
- Chapter XXI- Penalties imposable (Sec 270 to 275)
- Chapter XXII- Offences and Prosecutions (Sec 275 A to 280)


BOOKS RECOMMENDED:

1. Taxman's Income Tax Act.
2. Bharat's Direct Taxes Law & Practice- By Gupta Ahuja & Dr. Ravi Gupta
3. Taxman's Direct Taxes, Law & Practice- By Dr. Vinod K. Singhanian, Dr. Kapil Singhanian.
4. Income Tax Laws & Practice- By H.C.Mehrotra
5. Direct Tax Law- By Manoharan T.N.

PAPER-V
BOOK KEEPING & ACCOUNTANCY
(Marks-100)

1) Fundamental of Double-Entry Book-Keeping:-

- a) Meaning of Book-Keeping, definition & objectives, Double entry principles, important terms of the Double Entry System.
- b) The journal & the ledger including subsidiary books of accounts.

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- c) Trial balance & final accounts i.e. Trading, Profit and Loss account & Balance Sheet.
 - d) Rectification of Errors.
- 2) Recording of Banking Transactions- Types of Cash Books- Cash columns, cash & Bank column & cash, bank, discount columns, preparation of Bank Reconciliation Statement.
 - 3) Single entry system of Accounts and preparation of Accounts from incomplete records.
 - 4) Partnership Accounts including Dissolution of Partnership.
 - 5) Companies Accounts:
 - a) Share Capital of a Company
 - b) Procedure of raising share capital, entries regarding application, allotment, calls, forfeiture of shares, re-issue of forfeiture of shares, issue of shares at premium and at a discount.
 - 6) Accounts of Non-Trading Organization:
Preparation of an Income and Expenditure Account from Receipt and Payment Accounts. - [i] Clubs [ii] Professionals (i.e. Lawyers and Doctors) only.

Books Recommended:

1. Book-Keeping and Accountancy- By M.G.Patkar
2. Book-Keeping and Accountancy- By Jayashree Kotibhaskar
3. Advanced Accountancy- By M.C.Shukla and T.C.Grewal
4. Introduction to Accountancy- By S.N.Maheshwari
5. Advanced Accountancy- By Paul Sr.
6. Advanced Accountancy- By R.L.Gupta
7. Practical Aspects of Higher Accountancy- By Agarwal A.N
8. Fundamentals of Accounting - By S.Kr.Paul

Revised Syllabus – Academic Year 2018-2019

Diploma in Taxation Law (D. T. L.)

S.P.P.U.

Paper III: The Integrated Goods and Services, Tax Act, 2017 (G. S.T.)

Total Marks 100

- 1) The Integrated Goods and Services, Tax Act, 2017
- 2) The Central Goods and Services Tax Act, 2017
- 3) Union Territory Goods and Services Tax Act, 2017
- 4) The Goods and Services Tax (compensation to states) Act 2017

Paper III: The Integrated Goods and Services, Tax Act, 2017 (G. S.T.)

No. 13 of 2017

Preliminary

Chapter I: section 1: short title, extent and commencement, aims, application section 2.

Definitions sub 1 to 25

Chapter II: Administration: sections 3 and 4

Chapter III: Levy and collection of Tax section 5 and 6

Chapter IV: Determination of Nature of Supply section 7 to 9

Chapter V: Place of supply of Goods or Services, or Both Sections 10 to 14

Chapter VI: Refund Integrated Tax to international Tourist Section 15

Chapter VII: Zero-rated supply sections 16 sub. Section 1 to 3 (a) (b)

Chapter VIII: Appointment of Tax and settlement funds sections 17 to 19

Chapter IX: Miscellaneous sections 20 to 25

BOOKS RECOMMENDED

1. Understanding G.S.T.- Two parts
The Central Goods and Service Tax Act 2017 & The Integrated Service Tax Act 2017, EBC. 34 Lalbagh, Lucknow
2. G.S.T. Manual – Four Major Acts
 - 1) The Central Goods and Service Tax Act Act 2017
 - 2) The The Integrated Service Tax Act 2017
 - 3) Union Territory Goods and Services Tax Act, 2017
 - 4) G. S.T. Compensation to States Act. 2017- published by E.B.C. 34, Lalbagh Lucknow 226001
3. The Maharashtra Goods and Service (Compensation to States Act. 2017) Act, 2017
4. Guide to GST with GST Rates P. L. Subramanian, Snow White Publication.
5. GST A Practical Approach Vashishtha Chaudhary IRS CA
Ashu Dalima CA Vaishali Giridharwal Taxman's Publication.

PAPER IV: THE CUSTOMS ACT, 1962

TOTAL MARKS 100

CHAPTER- I PRELIMINARY- SEC. 1 AND 2

CHAPTER- II OFFICERS OF CUSTOMS -SEC. 3 TO 6

CHAPTER-III APPOINTMENT OF CUSTOMS PORTS AIR PORTS, WAREHOUSING STATIONS ETC - SECTIONS 7 TO 10

CHAPTER- IV PROHIBITIONS ON IMPORTATION AND EXPORTATION OF GOODS -SEC. 11

CHAPTER IVA DETECTION OF ILLEGALLY IMPORTED GOODS AND PREVENTION OF THE DISPOSAL THEREOF SECTIONS 11(A) TO 11(C),11(E) AND 11(F)

CHAPTER IVB PREVENTION AND DETECTION OF ILLEGAL EXPORT OF GOODS - SECTIONS 11(H) TO 11(M)

CHAPTER IVC POWER OF EXEMPT FROM THE PROVISIONS OF CHAPTERS IV.A AND IVB. SEC.11(H)

CHAPTER- V LEVY OF AND EXEMPTION FROM CUSTOMS DUTIES SECTIONS 12 TO 28B

CHAPTER-VA INDICATING AMOUNT OF DUTY IN THE PRICE OF GOODS ETC. FOR PURPOSE OF REFUND SECTIONS 28.C, 28.D

CHAPTER -VB ADVANCE RULINGS SECTIONS 28 E TO 28 M

CHAPTER-VI PROVISIONS RELATING TO CONVEYANCES CARRYING IMPORTED OR EXPORTED GOODS SERVICES 29 TO 43

CHAPTER-VII. CLEARANCE OF IMPORTED AND EXPORTED GOODS SECTION 44
ODS SECTIONS 45 TO 49, CLEARANCE OF IMPORTED GOODS SECTIONS 45 TO 49
CLEARANCE OF EXPORTED GOODS SECTIONS 50 TO 51

CHAPTER- VIII GOODS IN TRANSIT SECTIONS 52 TO 56

CHAPTER- IX WAREHOUSING SECTIONS 57 TO 73

CHAPTER- X DRAWBACK SECTIONS 74 TO 76

CHAPTER X-A SPECIAL PROVISIONS RELATING TO SPECIAL ECONOMIC ZONE SECTIONS 76(A) TO 76 (N)

CHAPTER- XI SPECIAL PROVISIONS REGARDING BAGGAGE GOODS IMPORTED OR EXPORTED BY POST AND STORES , BAGGAGE SECTIONS 77 TO 81, GOODS IMPORTED OR EXPORTED BY POST SECTIONS 82 TO 84, STORES SECTIONS 85 TO 90

CHAPTER- XII. PROVISIONS RELATING TO THE COASTAL GOODS AND VESSELS CARRYING COASTAL GOODS SECTIONS 91 TO 99

CHAPTER- XIII. SEARCHES ,SEIZURE AND ARREST SECTIONS 100 TO 110

CHAPTER-XIV. CONFISCATIONS OF GOODS AND CONVEYANCE AND IMPOSITION OF PENALTIES SECTION 111 TO 127

CHAPTER XIV-A. SETTLEMENT OF CASES SECTIONS 127-A TO 127-N

CHAPTER- XV. APPEALS AND REVISION SECTIONS 128 TO 131-C

CHAPTER- XVI. OFFENCES AND PROSECUTIONS SECTIONS 132 TO 140 A

CHAPTER XVII. MISCELLANEOUS SECTION 141 TO 161

BOOOKS RECOMMENDED

1. Customs Act 1962 as amended by The Finance Act 2017 and the taxation Laws (Amendment) Act ,2017 and the Taxations Laws (Amendment) Act ,2017
By universal law publishing.
2. Commentary on the Customs Act, 1962 by T.P. Mukharjee's
3. Customs Law Practice and Procedures (18th edition 2017 as Amended by Finance Act) 2017 by V. S. Datey
4. Customs Act,1962 (as amended up to the date) professional Taxman.