

D.T.L.

P.G. DIPLOMA IN TAXATION LAW

Paper – I Principles of Income Tax & Law

Theory: - 80 Marks

01. Basic Concepts of Income Tax
02. Residential Status
03. Income Exempt from Tax
04. Income from Salaries
05. Income from House Property
06. Profits and Gains of Business Profession
07. Capital Gains
08. Income from other Sources
09. Income of other persons included in assessee's Total Income
10. Set off and carry forward of losses
11. Deductions from Gross Total Income and Tax Liability
12. Special provisions governing assessment of firms and association of persons
13. Taxation of Companies
14. Tax Treatment of the Hindu Undivided Families
15. Assessment of Charitable and other Trusts
16. Assessment of Co-operative societies.

Practical: - 20 Marks

There will be project under which students will be given an information on the basis of which students are required to compute Taxable Income and fill up Return of Income along with challan, if required.

Recommended Book: -

Direct Tax Law and Practice: - By Dr. Vindo K. Singhania

Note: - Exam will be conducted on the basis of Assessment Year, Repeaters are required to appear with regular Assessment Year e.g. For Educational Year 2005-2006, they have to appear on the basis of assessment year 2005-2006. Similarly if repeaters appear with the student of 2005-2006 then they have to appear on the basis of assessment year 2005-2006.

Paper – II Principles of Income Tax & Law

Theory: - 80 Marks

01. Income Tax Authorities
02. Return of Income and Assessment
03. Appeals and Revisions
04. Advance Tax
05. Tax Deducted at Source
06. Settlement of Cases
07. Interest
08. Refund of Excess Payment of Tax
09. Penalties and prosecutions / Purchase of Immovable Properties
10. Special provisions regarding survey, search and seizure
11. Method of Accounting, Book Keeping and Account Writing
12. Drafting of Partnership Deed.

Practical: - 20 Marks

01. Practical Account writing i.e. Cash Book, Bank Book, Purchase Register, Sales Register, Journal and Ledger.
02. Correspondence with Income Tax Department.

Recommended Book: - Direct Tax Law and Practice By Vinod K.Singhania.

Note: - Exam will be conducted on the basis of Assessment Year, Repeaters are required to appear with regular Assessment Year e.g. For Educational Year 2005-2006, they have to appear on the basis of assessment year 2005-2006. Similarly, if repeaters appear with the student of 2005-2006 then they have to appear on the basis of assessment year 2005-2006.

P.G. D.T.L.
ANNEXURE REVISED SYLLABUS – PAPER-3
INDIRECT TAX LAWS
Syllabus (w.e.f. 2017-2018)

(Time: Three Hours – Marks: 100)

Level of Knowledge: Advanced knowledge Objectives, To gain advanced knowledge of the principles of the laws relating to GST.

- (a) Chapter Name : 1. Definitions, 2. Overview of Goods and Services Tax, 3. Overview of GST, Implementation of GST Council and their functions - **16 Marks**
- (b) Chapter Name: 1. Administration, 2. Registration , Amendments / Cancellation, 3. Liability of the Tax Payer, 4. Levy GST, 5. Exemption from Tax Levy of GST - **16 Marks**
- (c) Chapter Name: 1. Liability of the Tax Payer, 2. Levy GST, 5. Exemption from Tax Levy of GST - **16 Marks**
- (d) Chapter Name : 1. Time of Supply of Goods, 2. Time of Supply of Services & Other Points, 3. How to make payment, Challan Generation - **16 Marks**
- (e) Chapter Name : 1. Profession Tax Act, 1975 - **16 Marks**
- (f) Practical Examination Computation of 1. Job Worker, Traders, Service Provider, Works Contract, Case Studies, Distribution of Credit, Matching of Input Tax Credit Returns, Registered and Unregistered Persons Invoices - **20 Marks**

Books (References):

- 1) Author : CA Dharmendra Shrivastav
Name : GST, Vol. 1 & 2.
Publisher : Dharmendra Academy of GST Awareness.
- 2) Author : CA Vinod Sodhani and CA Deepshikha Sodhani
Name : GST Law – Practice and Procedure, Vol. 1 & 2.
Publisher : Snow White

P.G. D.T.L.
ANNEXURE REVISED SYLLABUS – PAPER-4
INDIRECT TAX LAWS
Syllabus (w.e.f. 2017-2018)

(Time: Three Hours – Marks: 100)

Level of Knowledge: Advanced knowledge Objectives, To gain advanced knowledge of the principles of the laws relating to GST.

- (a) Chapter Name : 1. Assessment, 2. Audit, 3. Appeals and Revisions, and Hierarchy
- 16 Marks
- (b) Chapter Name: 1. Inspection Search Seizure, 2. Demand and Recovery, 3. Wrongly Collection paid to Govt. or not paid to Govt., 4. Liability to pay in certain case, 5. Advance Ruling
- 16 Marks
- (c) Chapter Name: 1. Composition Scheme, 2. Remission of Tax / Duty, 3. Valuation in GST , 4. Time of GST Payment, 5. Transaction Value, 6. Valuation Rules - 16 Marks
- (d) Chapter Name: 1 Offences and Penalties - 16 Marks
- (e) Chapter Name : 1. Returns under GST - 16 Marks
- (f) Practical Examination: 1. Monthly Returns GSTR-1. GSTR-2, GSTR-3 and other Returns filling and correction in hard copies - 20 Marks

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- 1) Author : CA Dharmendra Shrivastav
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