



SHIVAJI UNIVERSITY, KOLHAPUR-416 004. MAHARASHTRA  
PHONE : EPABX-2609000 GRAM : UNISHIVAJI  
FAX 0091-0231-2691533 & 0091-0231-2692333 -BOS- 2609094  
शिवाजी विद्यापीठ, कोल्हापूर - 416 004  
दूरध्वनी : (ईपीएबीएक्स) 2609000, अभ्यास मंडळे विभाग 2609094  
फॅक्स : 0091 - 0231 -2691533 व 2692333; e-mail : bos@unishivaji.ac.in

शिवाजी वि./अ.मं/ मानव्य विज्ञान . 73641

दि. 28-07-2017

प्राचार्य,  
संलग्न विधी महाविद्यालये

विषय:- शैक्षणिक वर्ष 2017-18 करिता D.I.T.,V NLC आणि III LL.B.च्या Taxation या विषयातील अभ्यासक्रमातील दुरुस्तीबाबत

महोदय,

उपरोक्त विषयसंदर्भात आपणास आदेशान्वये कळविण्यात येते की, विद्यापीठ अधिकार मंडळाने मानव्य विज्ञान विद्याशाखेअंतर्गत अभ्यासक्रमातील विषयाच्या (पेपर)दुरुस्तीस शैक्षणिक वर्ष 2017-18 पासून लागू करण्यास मान्यता दिली आहे. तसेच सदर दुरुस्त अभ्यासक्रम विद्यापीठाच्या www.unishivaji.ac.in या संकेतस्थळावर उपलब्ध करणेत आलेली आहे.

सबब सदरची बाब सर्व विद्यार्थी व शिक्षकांच्या निदर्शनास आणावी.

	Course	Semester	Name of the Paper
1)	Diploma In Taxation	-	Paper - II- Goods and Service Tax Act 2017(80+20)
2)	3Year LL.B. III <sup>rd</sup> Year	(Semester VI)	Principles of Taxation(Paper IV) (100 and 80+20 Pattern).
	5 Year LL.B V <sup>th</sup> Year	(Semester X)	Principles of Taxation(Paper IV) (100 and 80+20 Pattern).

कळावे,

आपला विश्वासू

उपकुलसचिव

प्रत: माहितीसाठी .

1. समन्वयक, मानव्य विज्ञान विद्याशाखा
2. अध्यक्ष, विधी विषय समन्वय समिती

यांना माहितीस्तव

योग्य त्या पुढील कार्यवाहीसाठी

3. इतर परीक्षा-1
4. परीक्षक नियुक्ती विभाग
5. संलग्नता विभाग
6. संगणक विभाग

यांना योग्य त्या पुढील कार्यवाहीसाठी

**III<sup>rd</sup> Year (Semester VI) of 3 Year LL.B.and V<sup>th</sup> Year (Semester X)  
of 5 Year LL.B.(100 and 80-20 Pattern)**

**Principles of Taxation Law (Paper IV)**

Part A - Units I to VI - Income Tax Act

Part B- Units VII to VIII - Goods and Service Tax Act, 2017

Part B- Goods and Service Tax Act 2017

Unit VII - The Central Goods and Service Tax Act 2017

- 7.1 Nature and definitions in GST
- 7.2 Administration and Collection of Tax
- 7.3 Time and Value of supply, Input tax credit
- 7.4 Registration
- 7.5 Accounts and records, Returns
- 7.6 Assessment
- 7.7 Payment of Tax, Refund, Audit
- 7.8 Search and seizure, Appeals and revision
- 7.9 Advance Ruling

Unit VIII The Integrated and Union Territories Goods and Service Tax Act 2017

- 8.1 The Integrated Goods & Service Tax Act 2017
  - 8.1.1 Administration and collection of tax
  - 8.1.2 Determination of nature of supply, place of supply
  - 8.1.3 Refund
  - 8.1.4 Zero Rated Supply
  - 8.1.5 Appointment of Tax and Settlement of funds
- 8.2 The Union Territories Goods & Service Tax Act 2017
  - 8.2.1 Administration
  - 8.2.2 Levy, Collection of Tax, Payment of Tax
  - 8.2.3 Inspection, search, seizure & Arrest
  - 8.2.4 Demands and Recovery
  - 8.2.5 Advance Ruling & Transitional Provisions

**Reference for new syllabus of GST in Taxation Law:**

1. Taxman, Basis of GST
2. Taxman, GST Made Easy
3. Handbook of GST in India

Rakesh Garg, Sandeep Garg - Bloomsbury India Professional

**Note:**

वरीलप्रमाणे Unit no. VII & VIII शैक्षणिक वर्ष 2017-18 पासून बदलणेत आले आहेत.

## **Diploma In Taxation**

### **Paper - II - Goods and Service Tax Act 2017 (80+20)**

#### Unit I - GST - Nature & Scope

- 1.1 Nature
- 1.2 Principles
- 1.3 Definitions

#### Unit II - Administration and Collection of Tax

- 2.1 Officers under the act
- 2.2 Appointment & powers
- 2.3 Scope of supply
- 2.4 Levy and collection
- 2.5 Power to grant exemption from tax

#### Unit III - Time and value of supply and Input tax credit

- 3.1 Time of supply of goods, services
- 3.2 Change in rate of tax
- 3.3 Value of taxable supply
- 3.4 Eligibility and conditions for taking input
- 3.5 Appointment, Availability in special circumstances
- 3.6 Manner of distribution

#### Unit IV - Registration

- 4.1 Person's liable for registration
- 4.2 Person's not liable for registration
- 4.3 Compulsory registration
- 4.4 Procedure for registration
- 4.5 Cancellation of registration

#### Unit V - Assessment

- 5.1 Accounts and records
- 5.2 Returns
- 5.3 Assessment, Audit
- 5.4 Payment of tax
- 5.5 Refund
- 5.6 Search, seizure
- 5.7 Appeals and revision

#### Unit VI - Advance Ruling & offences & penalties

- 6.1 Authority for advance ruling
- 6.2 Application for advance ruling
- 6.3 Procedure
- 6.4 Appellate Authority
- 6.5 Rectification
- 6.6 Offences and Penalties

#### Unit VII- The Integrated Goods and Service Tax Act 2017

- 7.1 Administration and collection of tax
- 7.2 Determination of nature of supply, place of supply
- 7.3 Refund
- 7.4 Zero Rated supply
- 7.5 Appointment of tax and settlement

Unit VIII - The Union Territories Goods & service Tax Act 2017

- 8.1 Administration
- 8.2 Levy, Collection of tax, payment of tax
- 8.3 Inspection, search, seizure and Arrest
- 8.4 Demands and Recovery
- 8.5 Advance Ruling and Transitional Provisions

**Reference for new syllabus of GST in Taxation Law:**

- 1. Taxman, Basis of GST
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