



Estd. 1962

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SHIVAJI UNIVERSITY, KOLHAPUR-416 004. MAHARASHTRA

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शिवाजी विद्यापीठ, कोल्हापूर — ४१६००४.

दुरध्वनी (ईपीएबीएक्स) २६०९००० अभ्यास मंडळे विभाग — २६०९०९४

फॅक्स : ००९१-०२३१-२६९१५३३ व २६९२३३३.e-mail:bos@unishivaji.ac.in

Ref. No./SU/BOS/Law/

To,

The Principal,
All Affiliated Law Colleges,
Shivaji University, Kolhapur

Date : 24 JUN 2022

No 00875

Subject : Regarding syllabi of (D.I.T., D.L.L., D.C.L.) under
The faculty of Humanites.

Sir/Madam,

With reference to the subject mentioned above I am directed to inform you that the University authorities have accepted and granted approval to the revised syllabi of Diploma in Taxation Law, Diploma in Labour Law and Diploma in Cyber Law under the Faculty of Humanities.

This syllabi shall be implemented from the academic year 2022-23 onwards . A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Online Syllabus).

You are therefore, requested to bring this to the notice of all students and teachers concerned.

Thanking you,

Yours faithfully


Dy. Registrar

Encl : As above

Copy to,

1. I/c Dean, Faculty of Humanities.
2. Chairman, B.O.S. ./ Ad-hoc Board.

For Informaton.

3. Director, Board of Examinations & Evaluation,
4. Appointment Section
5. Exam. Section.
6. P. G. Admission Section.
7. Affiliation Section (U.G./P.G.)
8. Computer Center/I. T. Cell.
9. Eligibility Section.
10. P. G. Seminar Section.

For Information and necessary action.

Shivaji University, Kolhapur



Faculty of Humanities

DIPLOMA IN TAXATION LAW

(To be implemented from 2022)

DIPLOMA IN TAXATION LAW (DTL)

I. OBJECTIVE

The tax system plays a very important role in governance of the country. Tax is the right of the government and duty of the citizens. In the context of the federal structural the distribution of the taxing powers assume added significance.

The main objective of this course is providing knowledge of the tax system in India. To impart the knowledge of the basic concepts of income tax with special reference to the Income Tax Act 1961. To equip the students with the procedure of computation of income under different heads as well as the assessment procedure of different assesses. So also to introduce the students new development in the field of taxation law and provide comprehensive and up-to-date knowledge of Taxation Law particularly new GST Act in detail.

II. Teaching Learning Methods:

Lecture method and case study method shall be the main method of learning to be followed. Visits to income tax office, income tax authorities as well as tax consultants can be arranged for better understanding of practical aspect of the subject.

III. DURATION OF THE COURSE:

The duration of the course is one year, Annual pattern, Part Time Diploma

Medium of Instruction: - English

IV. INTAKE OF STUDENTS : 60

V. ELIGIBILITY FOR ADMISSION:

Every candidate seeking admission to the Diploma in Taxation Law Course, should have passed with 45 % marks (Open Category), 42 % marks (OBC Category) and 40 % marks (SC / ST Category) in 12th or equivalent examination from any faculty from Examining Body recognized by this University.

VI. STRUCTURE OF THE COURSE:

The Course shall be of Annual and 70 – 30 pattern

Teaching Workload 4 Lectures per paper per week. The examination shall be conducted once in a year i.e. in March / April only.

There shall be three papers having 70 Marks each -----

Paper I --- General English

Paper II --- Income Tax Act

Paper III --- Goods and Service Tax Act

VII. -- Evaluation methods: Theory Examination – 70 Marks

Internal Assessment:

Assignment / Project Work / Presentation : 20 Marks

Viva Voce College Level : 10 Marks

30 Marks

The internal viva voce examination of each paper for 10 marks shall be conducted at college level.

Total Marks = Theory 70 Marks + Internal Assessment 30 Marks = 100 Marks

VIII. NATURE OF THE EXAMINATION AND STANDARD OF PASSING:

- i) All the Question Papers of Diploma in Taxation shall be of 70 marks consists of total six questions carrying 15 marks each, out of which a student can opt any four. The seventh question shall be mandatory consisting of four short notes out of which the students have to opt any 2 out of Four having 5 marks each.
- ii) Medium of instruction shall be English.
- iii) The written examination will be of 3 hours duration for each paper.
- a) **Duration of Examination for each theory paper** - The duration of Term End Examination for each theory paper of 70 marks shall be of three hours.
- b) **Standard of passing-** The Standard of passing shall be minimum 35 in each paper both theory **(25 marks)** + internal assessment **(10 marks)**.

c) Division of Class shall be as under –

Percentage of Marks	Division of Class
Less than 35%	Fail
35% but less than 45%	Pass Class
45% but less than 60%	Second Class
60% but less than 70%	First Class
More than 70%	First Class with Distinction

Model Question Paper Format for each Paper ----

Diploma in Taxation Law Examination, March/April

General English (Paper – I)

Subject Code: _____

Day & Date: _____

Total Marks: 70

Time: _____

Instructions:

1. Attempt any **FOUR** questions from Q. No. 1 to 6.
2. Q. No. 7 is compulsory.
3. Figures to the right indicate full marks.

Q.1. _____ (15)

Q.2. _____ (15)

Q.3. _____ (15)

Q.4. _____ (15)

Q.5. _____ (15)

Q.6. _____ (15)

Q.7. Write short notes (Any TWO): 2 x 5 (10)

a) _____

b) _____

c) _____

d) _____

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SYLLABUS

Paper - I

GENERAL ENGLISH

UNIT - I : Reading Comprehension Skills

- 1.1 Reading of related texts for developing reading skill
- 1.2 Developing fluency in reading comprehension
- 1.3 Develop different vocabulary skills

UNIT - II : Grammar and Usage

- 2.1 Varieties of Sentence structures and verb patterns
- 2.2 Tense and concord
- 2.3 Framing questions (Why, yes-no, negative interrogative , question tags)

UNIT - III : Grammar and usage

- 3.1 Types of sentences (statements, exclamatory , questions , imperative)
- 3.2 Some common errors (Articles , Tenses, Parts of speech)
- 3.3 Simple, compound, complex sentences

UNIT - IV : Transformation of Sentences

- 4.1 Reported speech
- 4.2 Active and passive voice
- 4.3 Degrees of comparison
- 4.5 Affirmative and negative sentences
- 4.6 Conditional sentences

UNIT - V : Written Communication

- 5.1. Letter writing
(Notice, Application, Complaints, Apology, Rejection, Recommendation etc)
- 5.2. Essay Writing
- 5.3 Report Writing

UNIT - VI : Vocabulary skills

- 6.1 Latin phrases and their meaning
- 6.2 Idioms and Phrases

UNIT - VII : Communication Skills

- 7.1 Significance of communication skills – Listening, speaking, reading, writing (introductory)
- 7.2 E – communication (formal E – mail and blog writing)

UNIT - VIII : Study Skills

- 8.1 Précis writing
- 8.3 Translation of a passage from Marathi to English or Vice versa

Recommended Readings:

1. Wren and Martin : English Grammar and Composition
2. Rajendra Pal and Prem Lata Suri : English Grammar and composition
3. R. N. Goel : A Complete Guide to Idioms and phrases
4. Prin. R. A. Kulkarni : English for Competitive Examinations
5. M. Sankhey : Excellence in English (Through grammar and conversation)
6. Krishna Mohan and Meenakshi Raman : Effective English Communication
7. R. P. Sinha : Current English Grammar and Usage with composition
8. S.P Bakshi :Objective General English
9. S.C. Gupta : English Grammar & Composition
10. Raymond Murphy: English Grammar in Use

Paper – II**THE INCOME TAX ACT, 1961 (Amended till date)****UNIT I : HISTORICAL PERSPECTIVE**

- 1.1 History of tax laws in India
- 1.2 Tax reforms in India
- 1.3 Constitutional provisions relating to tax
- 1.4 Fundamental principles relating to tax

UNIT II : BASIC CONCEPTS AND DEFINITIONS

- 2.1 Distinctions between direct and indirect tax
- 2.2 Basic concepts: concept of income, assess, person, previous year, assessment year
- 2.3 Residential status of assessee
- 2.4 Exempted income items

UNIT III : HEADS OF INCOME

- 3.1 Salary
- 3.2 House property
- 3.3 Profit and gains of business or profession
- 3.4 Capital gains
- 3.5 Income from other sources

UNIT IV : COMPUTATION OF INCOME

- 4.1 Clubbing of Income
- 4.2 Set-off and carry forward of losses
- 4.3 Deductions
- 4.4 TDS and advance tax

UNIT V : KINDS OF ASSESSMENT

- 5.1 Assessment of Individual
- 5.2 Assessment of Hindu Undivided Family
- 5.3 Assessment of firms and associations
- 5.4 Assessment of cooperative societies
- 5.5 Assessment of charitable and religious trust
- 5.6 Assessment of company

UNIT VI : RETURNS FILING AND ASSESSMENT PROCEDURE

- 6.1 Returns
- 6.2 Self-assessment
- 6.3 Audit
- 6.4 Rectification of mistakes
- 6.5 Interest and Late Fees
- 6.6 Refund and tax liability

UNIT VII : INCOME TAX AUTHORITIES AND POWERS

- 7.1 Income tax authorities – classification
- 7.2 Jurisdiction of IT authorities
- 7.3 Powers and functions of IT authorities
- 7.4 Survey, search and seizure
- 7.5 Income Tax tribunal

UNIT VIII: PROSECUTION AND PENALTIES

- 8.1 Default and penalties
- 8.2 Default with prosecution provisions
- 8.3 Appeals
- 8.4 Revision

References:

1. Atal Kumar, Taxation Laws , Central law Publications
2. Myneni, Principles of Tax laws, Central law Publications
3. Dr. H C Mehrotra and Dr. S P Goyal , Income tax , Sahitya Bhawan Publications, Agra
4. CA. Raj Agarwal, Handbook on Income Tax Bharat Publications
5. G. S. Mitra, Income Tax , Law and Practice, Taxman
6. Singhanian V K , Students guide to Income Tax, Taxman Publications.

Paper – III

GOODS AND SERVICES TAX ACT (GST) 2017

UNIT – I : GST - NATURE & SCOPE

- 1.1 Nature, Principles Definitions
- 1.2 subsuming of taxes
- 1.3 Structure of GST – CGST, SGST, UTGST & IGST
- 1.4 Benefits of implementing GST
- 1.5 Compensation Cess Act

UNIT – II : SUPPLY OF GOODS AND SERVICES

- 2.1 Meaning, Definition, Scope and types of supply
- 2.2 Time Value And Place Of Supply
- 2.3 Levy And Collection Of Tax
- 2.4 Supply Under RCM And Supply Under Vouchers
- 2.5 Export under GST

UNIT – III : REGISTRATION

- 3.1 Benefits Of Registration
- 3.2 Person's liable for registration, Person's not liable for registration
- 3.3 Compulsory registration, Cancellation of registration
- 3.4 Procedure for registration, Types Of Registration

UNIT – IV : ASSESMENT AND RETURN FILING

- 4.1 Types Of Assessment And Returns
- 4.2 Assessment Of Regular Taxpayers, Assessment Of Composite Taxpayers
- 4.3 Invoice Debit, Credit Notes
- 4.4 Input Tax Credit And Refund Cash Ledger and Credit Ledger
- 4.5 Electronic Way Bill

UNIT – V : IMPORTANT PROVISIONS

- 5.1 Advance Ruling AAR And AAAR
- 5.2 Penal Provisions, Transitional Provisions
- 5.3 Accounting and Auditing
- 5.4 Search Seizure And Raids
- 5.4 HSN And SAC

UNIT – VI : IMPORTANT ORGANISATIONS

- 6.1 GST Council Nature and Functions
- 6.2 CBIC GSTN
- 6.3 Different Authorities Under GST
- 6.4 Appeals And Revisions
- 6.5 Anti Profiteering Mechanism

UNIT – VII : 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 :

- 1.Taxman, Basis of GST
- 2.Taxman, GST Made Easy
- 3.Handbook of GST in India Rakesh Garg, Sandeep Garg– Bloomsbury India Professionals
- 4.TAXATION BY JYOTI RATTAN
- 5. GST MADE SIMPLE BY AVDHESH SINGH
- 6 AUTHORISED APPLICATION OF GST
