



B  
Accredited By  
NAAC  
(2009)

**SHIVAJI UNIVERSITY, KOLHAPUR - 416 004, MAHARASHTRA**

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**शिवाजी विद्यापीठ, कोल्हापूर - ४१६ ००४, महाराष्ट्र**

दुरध्वनी : (ईपीएबीएक्स) २६०९००० (बी.ओ.एस. २६०९०९४) तार : युनिशिवाजी

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

SU/BOS/Vocational/Com/ 4604

Date : 22-8-2012

The Principal,  
Smt. Mathubai Garware Kanya Mahavidyalaya,  
Sangli.

Subject:- Regarding revised syllabi, nature of question paper and equivalence of B.Com. Part- III (Vocational) (Sem-V & VI) under the Faculty of Commerce.

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 syllabi, nature of question paper and equivalence of B.Com. Part-III (Vocational) (Sem-V & VI) under the Faculty of Commerce.

This syllabi shall be implemented from the academic year 2012-2013 onwards. A soft copy (C.D.) containing the syllabus is enclosed herewith and the same is made available on university website [www.unishivaji.ac.in](http://www.unishivaji.ac.in).

Further, it is here by informed that the question papers on the pre-revised syllabi of B.Com. Part-III (Vocational) will be set for the examinations to be held in October/November-2012 & March/April-2013, Oct/November-2013 & March/April-2014. These chances are available for repeater students if any.

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

Thanking you,

Yours faithfully,  
Sd/-  
Dy. Registrar

Encl: As above

Copy f.w.c.to:-

- 1 Dean, Faculty of Commerce
- 2 Chairman, Board of Studies in Accountancy

- 1 Appointment Section
- 2 B.Com. Exam Section
- 3 Affiliation Section
- 4 Computer Center

for information and necessary  
action.

# Shivaji University, Kolhapur



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Revised Syllabus For  
**Bachelor of Commerce**

**B.Com. Part-III**

**Vocational Course**

**Sem-V & Sem-VI**

Introduced from June 2012 and Onwards

(Subject to the modifications will be made from time to time)

**B. Com. III**  
**Examination 2013**  
**Tax Procedure & Practice**  
**Vocational Course**  
**Central Excise**  
**Semester - V (Paper - V)**

**\***      **Details Of Contents :**

**Unit I :-      Nature & Meaning of Central Excise**

- a)      Excise & Central Excise, distinction between central excise duties & customs, vat & octroi duty
- b)      **Basis of excise duty** - Specific, ad-valorem, levy by slabs, compounded duty
- c)      Leviability of excise duty, on what duty is leviable & who is liable to discharge the duty liability
- d)      Kinds of Excise duty.

**Unit II :-      Organization of Central Excise in India** - administrative level of operational authorities

**Unit III :-      Regulatory Framework** - Important terms & definitions -

- 1)      Assessee      2)      Assessable Value      3)      Excisable Goods
- 4)      Manufacture      5)      Manufacturer

**Unit IV :-      General Procedure under Central Excise**

- a) Registration Procedure, Purpose of registration, exemption from registration
- b) Classification under Excise
- c) Valuation methods under Excise
- d) Maintenance of Records - Production records, RG - 1, Stock register for issue of raw material

**B. Com. III**  
**Examination 2013**  
**Tax Procedure & Practice**  
**Vocational Course**  
**Central Excise**  
**Semester - VI (Paper - V)**

**\***      **Details Of Contents :**

**Unit I :-      Clearances of goods under Central Excise**

a)      **Removal of goods for home consumption**

- 1 -      Clearance under physical control
- 2 -      Removal of goods under compounded Levy Scheme
- 3 -      Self removal procedure - Applicability & its salient features,  
record based control & production based control
- 4 -      Clearances of non excisable goods

b)      **Removal of goods for export**

- 1 -      Procedure for removal for export
- 2 -      Excise concessions in case of export
- 3 -      Types of exporters
- 4 -      Types of removal for export  
export under bond  
export under rebate claim

**Unit II :-      Cenvat Credit Scheme - Meaning, Salient features**

**Unit III :-      Small Scale Industry (SSI)**

- 1 -      Eligibility of SSI for exemption from licensing control
- 2 -      General concessions & exemptions to SSI

**Unit IV :-      Books of Accounts - Records & their preservation RG - 1, PLA, ECC, Returns  
under Excise**

**B. Com. III**  
**Examination 2013**  
**Tax Procedure & Practice**  
**Vocational Course**  
**Central Excise**  
**Paper - V**  
**Nature Of Question Paper**

		<b>Marks</b>
<b>Q. 1.</b>	<b>Write short note on any four (Given 6)</b>	<b>20</b>
<b>Q. 2.</b>	<b>Full Question with internal or</b>	<b>10</b>
<b>Q. 3.</b>	<b>Full Question with internal or</b>	<b>10</b>
		<hr/>
		<b>40</b>
		<hr/>
<b>Semester V Internal Marks</b>		<b>10</b>
<b>Attendance, Oral test, Practical exam</b>		<hr/>
<b>Total Marks</b>		<b>50</b>
		<hr/>

**B. Com. III**  
**Examination 2013**  
**Tax Procedure & Practice**  
**Vocational Course**  
**Customs (Paper - VI)**  
**Semester - V**

**\***      **Details Of Contents :**

**Unit I :-**      Role of customs in international Trade , Meaning, Functions of customs department.

**Unit II :-**      Organization of customs in India, administrative & operational authorities

**Unit III :-**      **Regulatory Framework**  
An overview of customs Act, 1962 & of customs Tariff Act, 1975

**Unit IV :-**      **Important Terms & Definitions**

- |                     |                      |                  |                         |
|---------------------|----------------------|------------------|-------------------------|
| 1) Assessable value | 2) Baggage           | 3) Bill of Entry | 4) Bill of Exports      |
| 5) Dutiable Goods   | 6) Duty              | 7) Exporter      | 8) Foreign Going Vessel |
| 9) Aircraft         | 10) Gods             | 11) Import       | 12) Import Manifest     |
| 13) Importer        | 14) Prohibited Goods |                  | 15) Shipping Bill       |
| 16) Stones          | 15) Bill of Lading   |                  | 18) Export Manifest     |
| 19) FOB             | 20) FAS              |                  | 21) CIF                 |
| 22) GATT            | 23) Letter of Credit |                  |                         |

**Unit V :-**      Kinds of duties, Basic, auxilliary, additional, countervailing, NCCD, Basic of Levy - ad - valorem Specific

**Unit VI :-**      Prohibition of exportation & importation of goods & provisions regarding notified & specified goods

**B. Com. III**  
**Examination 2013**  
**Tax Procedure & Practice**  
**Vocational Course**  
**Customs (Paper - VI)**  
**Semester - VI**

**\***      **Details Of Contents :**

**Unit I :-      Import of Goods -**

- 1)      Free import, restricted import, prohibited import
- 2)      Types of restricted import - canalised import, import against licensing
- 3)      Types of import - import of cargo, personal baggage, stores
- 4)      Modes of import - Land, Sea, air, post, courier

**Unit II :-      Import Clearance Procedure -**

- 1)      For home consumption
- 2)      For warehousing
- 3)      For Ex-bond clearance
- 4)      Steps & documents to be prepared & filed

**Unit III :-      Export of Goods**

- 1)      Free, restricted, prohibited export
- 2)      Types of exports - export of cargo, baggage
- 3)      Types of exporters
- 4)      Modes of export

**Unit IV :-      Export clearance Procedure**

Procedure & Filling of documents

**Unit V :-      Clearance of Baggage**

Import & export of Baggage, Meaning & kinds of baggage, rules & procedure of export thereof.

**Unit VI :-      Duty Drawback -**

Meaning, Scheme, Procedure & documentation thereof

**B. Com. III**  
**Examination 2013**  
**Tax Procedure & Practice**  
**Vocational Course**  
**Central Excise**  
**Paper - VI**  
**Nature Of Question Paper**

		<b>Marks</b>
<b>Q. 1.</b>	<b>Write short note on any four (Given 6)</b>	<b>20</b>
<b>Q. 2.</b>	<b>Full Question with internal or</b>	<b>10</b>
<b>Q. 3.</b>	<b>Full Question with internal or</b>	<b>10</b>
		<hr/>
		<b>40</b>
	<b>Semester VI - Internal Marks</b>	<hr/>
		<b>10</b>
	<b>Attendance, Oral test, Practical exam</b>	<hr/>
	<b>Total Marks</b>	<b>50</b>
		<hr/>