



SHIVAJI UNIVERSITY, KOLHAPUR-416 004. MAHARASHTRA

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दुरध्वनी (ईपीएबीएक्स) २६०९०००० (अभ्यास मंडळे विभाग- २६०९०९४)

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

Ref../SU/BOS/Com & Mgmt./

Date : 24/06/2020 24 JUN 2020

Outward No. :

To,

The Principal  
Affiliated (Commerce & Management) College  
Shivaji University, Kolhapur

No. T 32 01

**Subject : Regarding revised syllabi of Diploma in Taxation (DIT) under the Faculty of Commerce & Management.**

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 (DIT)** under the Faculty of Commerce & Management.

This syllabi shall be implemented from the academic year 2020-2021. A soft copy containing the syllabus is attached herewith and it is also available on university website [www.unishivaji.ac.in](http://www.unishivaji.ac.in) (Student - Online Syllabus).

You are therefore, requested to bring this to the notice of all Students and Teachers concerned.

Thanking you,

Yours faithfully,

*[Signature]*  
Dr. Registrar

**Encl : As above**

**Copy to,**

- |   |   |                                       |
|---|---|---------------------------------------|
| 1. I/c Dean, Faculty of Commerce & Management           | } | for information                       |
| 2. Chairman, BOS under Faculty of Commerce & Management |   |                                       |
| 3. Director, BOEE                                       | } | for information and necessary action. |
| 4. Appointment Section                                  |   |                                       |
| 5. P. G. Admission Section                              |   |                                       |
| 6. B. Com. Section                                      |   |                                       |
| 7. Affiliation Section (U.G./P.G.)                      |   |                                       |
| 8. Computer Center/I.T.                                 |   |                                       |
| 9. Eligibility Section                                  |   |                                       |
| 10. Distance Education                                  |   |                                       |
| 11. P.G. Seminar Section                                |   |                                       |

# **SHIVAJI UNIVERSITY, KOLHAPUR.**



Estd. 1962

NAAC 'A' Grade

**Faculty of Commerce and Management**

**Syllabus For**

**Diploma in Taxation (DIT)**

**(To be implemented from June 2020 onwards)**

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

## **Diploma in Taxation**

### **Semester- I**

#### **Indirect Taxes Paper-I**

#### **(Goods & Service Tax (GST) & Customs Law)**

**Objective:** To provide students with a working knowledge of principles and provisions of GST and Customs Law

**Learning Aims** The syllabus aims to test the student's ability to:

- Understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act).
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.

#### **Unit I: Introduction to Goods and Services Tax (GST)**

**(6 lectures)**

Concept and types of indirect tax, The constitutional framework of Indirect Taxes before GST, Concept of VAT:-- Meaning, Variants & Methods, Major Defects in the structure of Indirect Taxes prior to GST, Rationale for GST, Structure of GST, Need for GST in India

#### **Unit II: Levy and collection of GST**

**(6 lectures)**

Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

#### **UNIT-III: -Input Tax Credit**

**(6 lectures)**

Basic concept, simple illustrations on calculation of GST and Input Tax Credit, Order of Adjustment of Input tax credit against output CGST, SGST, IGST

#### **UNIT-IV: -Customs**

**(6 lectures)**

**Basic Concepts** Introduction, Definitions, Circumstances of Levy

**Types of Duties:** Basic customs duty IGST, Protective duties Safeguard duty Countervailing Duty on subsidized articles Anti-dumping duty

#### **Suggested Readings**

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017

3. The Union Territory Goods and Services Tax, 2017
4. Publication on GST by the Institute of Chartered Accountants of India ([www.icaai.org](http://www.icaai.org))
5. Publication on GST by the Central Board of Excise and Customs ([www.cbec.org](http://www.cbec.org)).
6. Gupta, S.S., *GST- How to meet your obligations (April 2017)*, Taxmann Publications
- 7 Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017

## **Diploma in Taxation**

### **Semester- II**

#### **Indirect Taxes Paper-II**

#### **(Goods & Service Tax (GST) & Customs Law)**

##### **Unit I:Registration under GST Law**

**(6 lectures)**

Persons not liable for registration Compulsory registration Procedure for registration Deemed registration Casual taxable person Non-resident taxable person Cancellation vs. Revocation of registration

##### **Unit II: Procedures under GST**

**(6 lectures)**

Tax Invoice, Credit and Debit Notes, E-way bill, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

##### **UNIT-III: - Special Provisions under GST**

**(6 lectures)**

Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, Zero rated supply, Offences & Penalties, Appeals

##### **UNIT-IV: - Valuation under Customs**

**(6 lectures)**

Introduction Valuation of Imported Goods Valuation of Export Goods

**Import and Export Procedure** Introduction Import Procedure (including warehousing) Export Procedures Deemed Exports Duty drawback

### **. Suggested Readings**

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. Publication on GST by the Institute of Chartered Accountants of India ([www.icaai.org](http://www.icaai.org))
5. Publication on GST by the Central Board of Excise and Customs ([www.cbec.org](http://www.cbec.org)).
6. Gupta, S.S. ,*GST- How to meet your obligations (April 2017)*, Taxmann Publications
- 7 Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017

### **Equivalence:**

Sr. No.	Old Courses	New Courses
1	<b>Indirect Taxes Paper-I</b>	<b>Indirect Taxes Paper-I (Goods &amp; Service Tax (GST) &amp; Customs Law)</b>
2	<b>Indirect Taxes Paper-II</b>	<b>Indirect Taxes Paper-II (Goods &amp; Service Tax (GST) &amp; Customs Law)</b>