



Estd: 1962
NAAC 'A' Grade
MHRD-NIRF-28th Rank

SHIVAJI UNIVERSITY, KOLHAPUR-416 004. MAHARASHTRA

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शिवाजी विद्यापीठ, कोल्हापूर - ४१६ ००४. महाराष्ट्र

दुरध्वनी: (इंपीएबीएक्स) २६०९००० (अभ्यास मंडळे विभाग- २६०९०९४)

फॅक्स : ००९१-०२३१-२६९१५३३ व २६९२३३३.

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Ref.No./SU/BOS/Comm /B. Com (Voc.)/3305

Date :- 20/07/2017

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

Sub:- Regarding revised Syllabi, Nature of Question Paper and Equivalence of B.Com.(Vocational) in Tax Procedure and Practice (Part-I, II & III) (Sem. I to VI) 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 Syllabi, Nature of Question Paper & Equivalence of B.Com.(Vocational) in Tax Procedure and Practice (Part-I, II & III) (Sem. I to VI) (Paper – I to XII) under the Faculty of Commerce & Management.

This syllabi will be implemented from the academic year 2017-18 (i.e. from June 2017) onwards. A soft copy containing the syllabus is enclosed herewith. This said syllabi is also available on university website www.unishivaji.ac.in.

The question papers on the pre-revised syllabi of above mentioned Course will be set for the examinations to be held in Oct/November 2017 & March/April 2018. 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,

Dy. Registrar

Copy to:-

- 1 Co-ordinator, Faculty of Commerce & Management
- 2 Chairman, Co-ordinating Committee in Bus. Management
- 3 Appointment Section
- 4 O.E.-I Section
- 5 Affiliation Section (U.G.)
- 6 Computer Centre
- 7 P.G. Admission
- 8 Meeting Section
- 9 P.G.Seminar
- 10 Eligibility Section

For information

For information & necessary action.



Shivaji University, Kolhapur

B.Com. (Vocational)

Tax Procedure & Practice

Introduced from June 2017

B. Com (Vocational) Part – I

Tax Procedure & Practice

Semester – I

Sr. No.	Paper	Syllabus name
1.	Paper – I	Income Tax
2.	Paper – II	GST

Semester – II

Sr. No.	Paper	Syllabus name
1.	Paper – III	Indian Income Tax
2.	Paper – IV	Profession Tax & GST Act 2017

B. Com (Vocational) Part – II

Tax Procedure & Practice

Semester – III

Sr. No.	Paper	Syllabus name
1.	Paper – V	GST (SGST, CGST & IGST)
2.	Paper – VI	Income Tax

Semester – IV

Sr. No.	Paper	Syllabus name
1.	Paper – VII	GST
2.	Paper – VIII	Income Tax

B. Com (Vocational) Part – III

Tax Procedure & Practice Semester – V

Sr. No.	Paper	Syllabus name
1.	Paper – XI	GST
2.	Paper – X	Customs

Semester – VI

Sr. No.	Paper	Syllabus name
1.	Paper – XI	GST
2.	Paper – XII	Customs

Shivaji University, Kolhapur

B.Com. (Vocational) Part – I

Introduced from June 2017

PAPER – I

Paper I – INDIAN INCOME TAX SYSTEM AND INCOME TAX LAW

SEMESTER – I

INCOME TAX LAW (Applicable to Individual & HUF)

Unit – I **(Periods 10)**

Introduction of Income Tax Act 1961 Meaning, Nature, extent, Scope, commencement of Financial Year

Unit – II **(Periods 10)**

Definitions – Previous year, Assessment Year, Person, Income, Agricultural Income, Assessee PAN information, Residential Status, Gross Total Income

Unit – III **(Periods 20)**

Income which do not form part of Total Income – Relating to Agricultural Income & Salary

Unit – IV

Heads of Income – **(Periods 20)**

a) **Salaries** – Salary, Bonus, Gratuity, Leave Encashment, Provident Fund, Pension & Arrears Allowances – House Rent Allow, Entertainment Allow, Travelling Allow.

Prerequisites – Rent Free accommodation, Vehicle facilities, LTC, concessional loan, Medical Allow.

b) **Income from House Property** – Self Occupied (SOP), Let out (LOP)

c) **Capital Gain** – Short Term & Long Term

Nature of Question Paper (Any five Questions)

50 Marks

Q.1	Short Notes (2 out of 4)	10
Q.2	Theory Broad Question	10
Q.3	Theory Broad Question	10
Q.4	Problems	10
Q.5	Problems	10
Q.6	Problems	10
Q.7	Problems	10

Shivaji University, Kolhapur

B.Com. Part I (Vocational)

Paper No. II

Title of Paper – GST

Sem I

Syllabus

Unit – I **(Periods 10)**

Introduction of GST Act 2017
Introduction of GST, Evolution of GST and need of GST

Unit – II **(Periods 15)**

Basic concepts of GST and Need and Importance of GST Act
Meaning of SGST, EGST, IGST and UGST, Tax invoice, Debit and credit note

Unit – III **(Periods 15)**

Definitions under CGST and SGST.
Definitions U/s 2 of GST Act 2017

Unit – IV

Basic Problems -

(Periods 20)

- a) Problems to calculate SGST and
- b) Problems to calculate CGST

Nature of Question Paper (Any five Questions)

50 Marks

Q.1	Short Notes (2 out of 4)	10
Q.2	Theory Broad Question	10
Q.3	Theory Broad Question	10
Q.4	Problems	10
Q.5	Problems	10
Q.6	Problems	10
Q.7	Problems	10

Shivaji University, Kolhapur

B.Com Part I (vocational)

Paper III

**Title of Paper – Indian Income Tax System and Income Tax Law.
(Applicable to Individual & HUF)**

SEM – II

Syllabus

Unit – I

(Periods 10)

Income from Business and Profession – Inclusion of income as business income, Allowable Expenses. Depreciation, Exclusion from Business Income.

Unit – II

(Periods 10)

Income from other sources – Newly, heads, types of the source of Income.

Unit – III

(Periods 20)

Clubbing of Income –

- a) Income from assets transferred to spouse, remuneration to spouse, Income of Minor – Problems
- b) Aggregation of Income and Set off and Carry forward of lossess

Unit – IV

(Periods 20)

- a) Deductions from Gross Total Income Chapter VI.A., U/s 80C, 80D, 80G, 80E, 80DD, 80L, 80U
- b) Relief of Income Tax U/s 89

Nature of Question Paper (Any five Questions)

50 Marks

Q.1	Short Notes (2 out of 4)	10
Q.2	Theory Broad Question	10
Q.3	Theory Broad Question	10
Q.4	Problems	10
Q.5	Problems	10
Q.6	Problems	10
Q.7	Problems	10

Shivaji University, Kolhapur

B.Com Part I (vocational)

Paper IV

**Title of Paper – Maharashtra State Tax on Profession Trade and calling and
Employment Act 1975**

And

GST Act 2017

SEM – II

Syllabus

Unit – I	(Periods 10)
Registration Under GST Act 2017 – Procedure and Prescribed time limit for Registration U/s of Act.	
Unit – II	(Periods 15)
Definiation Under GST Act 2017 related with IGST	
Unit – III	(Periods 15)
Profession Tax -	
1) Meaning of Profession Tax, Extent and Applicaton	
2) Definiation – Employee, Employer, Salary, perquisite, Profit in lien of Salary	
3) Levy and charges of Tax	
Unit – IV	(Periods 20)
1) Registration and Enrollment	
2) Payment of Tax and due dates	
3) Exemptions from profession Tax under the Act	
4) Penalties under Act	
Nature of Question Paper (Any five Questions)	50 Marks
Q.1 Short Notes (2 out of 4)	10
Q.2 Theory Broad Question	10
Q.3 Theory Broad Question	10
Q.4 Problems	10
Q.5 Problems	10
Q.6 Problems	10
Q.7 Problems	10

Shivaji University, Kolhapur
B.Com Part II
Tax Procedure & Practice (Vocational)
Paper V
Title of Paper – GST, (SGST, IGST, & CGST)
SEM – III

Syllabus

Unit – I **(Periods 10)**

Schedules under the Act (Schedule I, II & III under GST Act 2017)

Unit – II **(Periods 10)**

Levy & Collection of Tax (Scope of supply, Composite & mix supply, levy & collection)

Unit – III **(Periods 10)**

Time & value of supply (Time of supply of goods, Time of supply of service, Value of Taxable supply schedules)

Unit – IV **(Periods 30)**

Basic Problems – Problems to calculate SGST & CGST

Nature of Question Paper (Any five Questions) **50 Marks**

Q.1	Theory - Short Notes	(2 out of 4)	10
Q.2	Theory Broad Question		10
Q.3	Theory Broad Question		10
Q.4	Problems		10
Q.5	Problems		10
Q.6	Problems		10
Q.7	Problems		10

Shivaji University, Kolhapur
B.Com Part II
Tax Procedure & Practice (Vocational)
Paper VI
Title of Paper – INCOME TAX
SEM – III

Expected Periods – 60

Objective of the paper –

To understand the process and procedure of the Income Tax Act 1961

Unit – I

(10 Periods)

Income Tax Payment and fine of interest –

- a) Advance Tax
- b) Interest payable under section 234 ABC

Unit – II

(20 Periods)

Assessment Procedure – Inquiring before Assessment – Assessment U/S 143(1), Regular Assessment of U/S 143(2), Best Judgement Assessment, Income escaped Assessment, issue of notice where income has escaped assessment, Time Limit for notice, Time limit for completion of Assessment, Re-assessment

Unit – III

(20 Periods)

Post Assessment Procedure –

- a) Refund – who can claim refund, form no 16 for refund, Time limit for claiming refund, refund on appeal interest refund
- b) Rectification of mistake
- c) Appeals and revisions – when an assessee can file appeal appellate authorities, procedure for filling appeal, filling appeal, Revision by Income Tax commissioner
- d) Penalties and Procedure – Procedure for impressing penalties, Waiver of penalty nature of default and penalties impossible.

Unit – IV

(10 Periods)

TDS provisions and Procedure – including TDS Tax collection of source provision and procedures.

P.T.O.

Tax Procedure & Practice (Vocational)**Paper VI****Title of Paper – INCOME TAX****SEM – III**

Nature of Question Paper (Any five Questions)		50 Marks
Q.1	Theory - Short Notes (2 out of 4)	10
Q.2	Theory Broad Question	10
Q.3	Theory Broad Question	10
Q.4	Problems	10
Q.5	Problems	10
Q.6	Problems	10
Q.7	Problems	10

Shivaji University, Kolhapur
B.Com Part II
Tax Procedure & Practice (Vocational)
Paper VII
Title of Paper – GST
SEM – IV

Unit – I **(Periods 10)**

Composition levy (Conditions, applicability, Composition rate of tax etc.

Unit – II **(Periods 10)**

Reverse Charge Mechanisum (RCM) – Applicability, Conditions

Unit – III **(Periods 20)**

Input Tax Credit (Eligibility & conditions for taking Input Tax credit apportionment of credit & blocked credit)

Unit – IV **(Periods 20)**

Basic Problems

Nature of Question Paper (Any five Questions) **50 Marks**

Q.1	Theory - Short Notes	(2 out of 4)	10
Q.2	Problems		10
Q.3	Problems		10
Q.4	Broad Questions		10
Q.5	Broad Questions		10
Q.6	Problems		10
Q.7	Problems		10

Shivaji University, Kolhapur
B.Com Part II
Tax Procedure & Practice (Vocational)
Paper VIII
Title of Paper – Income Tax
SEM – IV

Unit – I **(Periods 20)**

TDS – Meaning & concept of TDS, deduction of tax from salaries, interest other than interest on securities, winnings from horse races, from payments to contractors or sub contractors, from insurance commission, from commission or brokerage, from income by way of rent, on purchase of immovable property and on professional fees.

Unit – II **(Periods 10)**

TCS – Scheme of tax collection at source, applicability, persons liable to collect TCS, rates of TCS and relevant provisions.

Unit – III **(Periods 20)**

PENALTIES & PROSECUTIONS – Penalties for default in brief, penalty for concealment / under-reporting of Income, procedure for imposition of penalty and time-limit for completion of penalty proceedings.

Unit – IV **(Periods 10)**

PRACTICAL PROBLEMS ON TDS & TCS – Problems on calculation of TDS & TCS

Nature of Question Paper (Any five Questions) **50 Marks**

Q.1	Theory - Short Notes	(2 out of 4)	10
Q.2	Problems		10
Q.3	Problems		10
Q.4	Broad Questions		10
Q.5	Broad Questions		10
Q.6	Problems		10
Q.7	Problems		10

Shivaji University, Kolhapur
B.Com Part III
Tax Procedure & Practice (Vocational)
Paper IX
Title of Paper – GST
SEM – V

Syllabus -

Unit – I	(Periods 20)
GST Returns (Furnishing details of outward supply, Furnishing details of Inward Supply, Furnishing of Returns, First Return, matching of input Tax Credit)	
Unit – II	(Periods 10)
Annual Return and Final Return	
Unit – III	(Periods 10)
TCS & TDS	
Unit – IV	(Periods 20)
Payment of GST (payment of Tax, Interest etc.)	

Nature of Question Paper

Internal Marks	10 Marks
Shivaji University Exam	40 Marks
Q.1 Theory - Short Notes (4 out of 6)	16
Q.2 Full question with internal OR	08
Q.3 Full question with internal OR	08
Q.4 Full question with internal OR	08
Total	50 Marks

Shivaji University, Kolhapur
B.Com Part III
Tax Procedure & Practice (Vocational)
Paper X
Title of Paper – CUSTOMS
SEM – V

Unit – I **(Periods 5)**
 Introduction of Customs, Role in International Trade, Functions of Customs Department.

Unit – II **(Periods 5)**
 Organization of Customs in India, administration & operational authorities.

Unit – III **(Periods 5)**
 An overview of Customs Act, 1962 & of Customs Tariff Act 1975

Unit – IV **(Periods 15)**

Important terms & Definitions under Customs –

- | | | |
|-------------------------|---------------------|----------------------|
| 1) Assessable Value | 7) Exporter | 13) Importer |
| 2) Baggage | 8) Import Manifest | 14) Stores |
| 3) Bill of Entry | 9) Prohibited Goods | 15) Letter of Credit |
| 4) Bill of Export | 10) Shipping Bill | 16) FOB |
| 5) Dutiable Goods | 11) Bill of Lading | 17) CIF |
| 6) Foreign going vessel | 12) Import | 18) Goods |

Unit – V **(Periods 15)**
 Kinds of Duties – Basic, Protective, safeguard, anti-dumping, anti-subsidy

Unit – VI **(Periods 15)**
 Prohibition on exportation & importation of goods, reasons of prohibition.

Nature of Question Paper

Internal Marks	10 Marks
Shivaji University Exam	40 Marks
Q.1 Theory - Short Notes (4 out of 6)	16
Q.2 Full question with internal OR	08
Q.3 Full question with internal OR	08
Q.4 Full question with internal OR	08
Total	50 Marks

Shivaji University, Kolhapur
B.Com Part III
Tax Procedure & Practice (Vocational)
Paper XI
Title of Paper – GST
SEM – VI

Syllabus -

Unit – I **(Periods 10)**

Refund of GST (Refund of Tax, Interest on delayed refund)

Unit – II **(Periods 20)**

Assessment & Audit (Self Assessment, Provisional Assessment, Summary Assessment)

Unit – III **(Periods 10)**

Appeals & Revisions (Appeals to appropriate authority, power of revisional authority)

Unit – IV **(Periods 20)**

Basic Problems

Nature of Question Paper

Internal Marks **10 Marks**

Shivaji University Exam **40 Marks**

Q.1 Theory - Short Notes (4 out of 6) 16

Q.2 Full question with internal OR 08

Q.3 Full question with internal OR 08

Q.4 Full question with internal OR 08

Total **50 Marks**

Shivaji University, Kolhapur
B.Com Part III
Tax Procedure & Practice (Vocational)
Paper XII
Title of Paper – GST
SEM – VI

Syllabus -

Unit – I **(Periods 10)**

Import of Goods

- | | |
|-------------------------------|--|
| 1) Types of Import | - Free, restricted & prohibited |
| 2) Types of restricted import | - Canalized import, import against licensing |
| 3) Types of licenses | - Advance, DFRC, EPCG |
| 4) Modes of Import | - Land, sea, air, post, courier |

Unit – II **(Periods 15)**

Import Clearance Procedure

- 1) For home consumption
- 2) For Warehousing of imported goods
- 3) For Ex-Bond clearance
- 4) Steps & documents to be prepared & filed

Unit – III **(Periods 5)**

Export of Goods

- | | |
|----------------------|------------------------------------|
| 1) Types of Export | - Free, restricted & prohibited |
| 2) Types of Exporter | - As per nature, turnover & status |
| 3) Modes of Export | - Land, sea, air, post, courier |

Unit – IV **(Periods 10)**

Export Clearance Procedure

- 1) Procedure & filling of Documents
- 2) Main / Principal & Auxiliary documents

Unit – V **(Periods 15)**

Clearance of Baggage

- 1) Meaning & kinds of Baggage
- 2) Rules & procedure of import thereof

Unit – VI**(Periods 5)****Duty Drawback**

- 1) Meaning of Scheme
- 2) Procedure, types, documentation & rules thereof

Nature of Question Paper

Internal Marks

10 Marks

Shivaji University Exam

40 Marks

Q.1	Theory - Short Notes	(4 out of 6)	16
Q.2	Full question with internal OR		08
Q.3	Full question with internal OR		08
Q.4	Full question with internal OR		08

Total**50 Marks**

Equivalence:**B.Com Part I****Tax Procedure & Practice (Vocational)****Sem –I & II**

Paper No.	Pre-revised	Paper No.	Revised
I	Income Tax	I	Income Tax
II	Service Tax	II	GST
III	Income Tax	III	Indian Income Tax
IV	Service Tax	IV	Profession Tax & GST Act 2017

B.Com Part II**Tax Procedure & Practice (Vocational)****Sem –III & IV**

V	M.VAT	V	GST(SGST,CGST & IGST)
VI	I.Tax & S.Tax	VI	Income Tax
VII	M.VAT	VII	GST
VIII	I.Tax & S.Tax	VIII	Income Tax

B.Com Part III**Tax Procedure & Practice (Vocational)****Sem –V & VI**

IX	Excise	IX	GST
X	Customs	X	Customs
XI	Excise	XI	GST
XII	Customs	XII	Customs