

# **SARDAR PATE UNIVERSITY**

## **Programme & Subject: Post Graduate Diploma in Taxation (PGDT) Syllabus with Effect from: June-2024**

1. At least 40% Marks in the University Examination in each paper and
2. At least 40% Marks in the individual Head of passing or 30% marks in aggregate at the internal tests conducted by the Department /PG Centers

<b>Sr. No.</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>1</b>	<b>Pepar-1</b>	<b>Indirect Tax-I</b>	<b>30/12</b>	<b>70/28</b>	<b>100/40</b>
<b>2</b>	<b>Pepar-2</b>	<b>Indirect Tax-II</b>	<b>30/12</b>	<b>70/28</b>	<b>100/40</b>
<b>3</b>	<b>Pepar-3</b>	<b>Direct Tax Planning-I</b>	<b>30/12</b>	<b>70/28</b>	<b>100/40</b>
<b>4</b>	<b>Pepar-4</b>	<b>Direct Tax Planning-II</b>	<b>30/12</b>	<b>70/28</b>	<b>100/40</b>

## **Introduction:**

Post Graduate Diploma in Taxation is designed for people who wish to expand their proficiency & blend it with the wide tax assessment structure. Advance Post Graduate Diploma in Taxation provides the opportunity to learn Indian taxation system and related laws in detail. Taxation is an important part of the work of many tax planners and advisers therefore sound knowledge of laws and procedures become must. Post Graduate Diploma in Taxation caters to the same. Holders of the Post Graduate Diploma shall be eligible to provide tax plan, advice as tax consultant and file various returns. Diploma includes enactments with recent changes in Income Tax Act and Goods and Services Tax Act, 2017. This program is ideal for individuals seeking career as Tax Consultants, Tax Analyst etc.

## **Career Opportunities:**

After completing this diploma course a candidate can work as Tax consultant, Tax Accountants, Tax Analyst, Business Tax/Income Tax Advisor.

**Duration:** 1 Year

**Intake:** 60 Students.

**Eligibility:** Bachelor degree holder / Graduate in any discipline from a recognized University.

**Fees Structure:** Rs.6500 payable lump sum at the time of admission.

## **Programme Outcome:**

- Enhance the application of Direct and Indirect tax policies for the business.
- Develop the decision-making skills through the lens of Taxation policies.
- Develop the skill of tax planning using through proper tax management.

## **Course Objectives:**

- To Impart Knowledge of Basic Concepts of Direct Taxation
- To Explain and Demonstrate Assessment of Firms ad Companies.
- To Make aware about Tax Management Procedure under Latest Income tax Act.
- To impart knowledge of Corporate Tax Planning in key decision-making areas.
- To create understanding about how to take Managerial Decisions in tax planning.
- To aware students about latest development in tax planning.
- To impart knowledge of Basic Knowledge of GST and its related concept.
- To Explain Time, Value and Place of Supply in detail.

- To demonstrate Registration Procedure and issuing e-way bill.
- To impart knowledge of Documentation and Return procedure under GST regime
- To Make student understand Imports, Exports, Special Economic Zones (SEZ) und Refunds Concept.
- To give practical training for Accounting and Audit under GST using technology
- To explain Offences, Penalties and Prosecution under GST regime.

**Evaluation:** 30 marks based on Two Internal Examination.

Terminal external examination of 70 marks.

**Minimum Passing percentage:** 40%

**Award of class:**

Percentage of Marks	Class
70% and Above	Dis.
60% to 69%	First
50% to 59%	Second
40% to 49%	Pass
Less than 40%	Fail

# SARDAR PATE UNIVERSITY

## Programme & Subject: Post Graduate Diploma in Taxation (PGDT) Syllabus with Effect from: June-2024

**Paper Code: Paper- I**

**Title Of Paper: Indirect Tax- I**

Unit	Description In Detail
I	GST in India - An Introduction, Supply under GST, Charge of GST, Exemptions from GST
II	Place of Supply
III	Time of Supply
IV	Value of Supply
V	Input Tax Credit
VI	Registration
VII	Tax Invoice, Credit & Debit Notes
VIII	Accounts & Records; E-way Bill

❖ Each Unit carries equal Marks

### References

- Agrawal Raj K CA and Agrawal Shivangi CA., “*GST for CA Intermediate*”, Taxman Publication (P) Ltd.
- Datey.V.S., “*GST Law & Practice with Customs and FTP*”, Taxman Publication (P) Ltd
- Singh Awdhesh., “*GST Made Simple*”., Centex Publication.
- Ahuja Girish and Gupta Ravi., “*Simplified Approach to Corporate Tax Planning and Management*”, New Delhi, Bharat Publication.

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## Programme & Subject: Post Graduate Diploma in Taxation (PGDT) Syllabus with Effect from: June-2024

<b>Paper Code: Paper- II</b>
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<b>Title Of Paper: Indirect Tax-II</b>
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Unit	Description In Detail
I	Payment of Tax and Return
II	Refunds
III	Assessment & Audit
IV	Inspection, Search, Seizure and Arrest
V	Demands & Recovery
VI	Offences & Penalties
VII	Appeals & Revisions
VIII	Advance Ruling, Miscellaneous Provisions

❖ Each Unit carries equal Marks

### References

- Agrawal Raj K CA and Agrawal Shivangi CA., “*GST for CA Intermediate*”, Taxman Publication (P) Ltd.
- Datey.V.S., “*GST Law & Practice with Customs and FTP*”, Taxman Publication (P) Ltd
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## Programme & Subject: Post Graduate Diploma in Taxation (PGDT) Syllabus with Effect from: June-2024

<b>Paper Code: Paper- III</b>
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<b>Title Of Paper: Direct Tax Planning-I</b>
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Unit	Description In Detail
I	An Overview of Income Tax Act, 1961
II	Computation of Income under the head of Salary
III	Computation of Income under the head of House Property
IV	Computation of Income - Profits and Gains from Business and Profession
V	Computation of Income under the head of Capital Gains
VI	Computation of Income from Other Sources
VII	Exemptions/Deduction, Clubbing provisions
VIII	Set Off and/or Carry Forward of Losses, Rebate and Relief

❖ Each Unit carries equal Marks

### References

- Singhanian V. K., “*Direct Taxes – Law and Practices*”, New Delhi, Taxman Publication
- Ahuja Girish and Gupta Ravi., “*Direct Taxes- Law and Practices*”, New Delhi, Bharat Publication

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## Programme & Subject: Post Graduate Diploma in Taxation (PGDT) Syllabus with Effect from: June-2024

**Paper Code: Paper- IV**

**Title Of Paper: Direct Tax Planning-II**

Unit	Description In Detail
I	TDS/TCS, Returns, Refund & Recovery
II	Assessment of Firms
III	Taxation of Companies
IV	Tax Management
V	Introduction to Tax Planning
VI	Tax Planning and Financial Management Decisions
VII	Tax Planning and Managerial Decisions
VIII	Business Reorganization and latest development

❖ Each Unit carries equal Marks

### References

- Singhanian V. K., “*Direct Taxes – Law and Practices*”, New Delhi, Taxman Publication
- Ahuja Girish and Gupta Ravi., “*Direct Taxes- Law and Practices*”, New Delhi, Bharat Publication