

**SARDAR PATEL UNIVERSITY**  
**Programme: BCOM Semester: V**  
**Syllabus with effect from : JUNE 2023**

**UB05CCOM77 : Tax Procedure and Practices - V**

**Total Credit : 3**

Unit	Description in detail	Weightage (%)
<b>1</b>	<b>Introduction</b> Introduction to customs duty, brief background of customs law, nature of customs duty, “goods” under customs Act, basic customs duty, additional customs duty (CVD), education cess on customs duty, secondary and higher education cess, protective duties, anti dumping duty, safeguard duty, export duty	<b>25 %</b>
<b>2</b>	<b>Customs Procedure</b> Introduction, customs stations, import procedure, overview of procedure for import, submission of bill of entry, provisional assessment, relevant date for foreign exchange rate, procedure after self assessment, export procedure, procedure to be followed by exporter	<b>25 %</b>
<b>3</b>	<b>Baggage, Courier and Post</b> Meaning of baggage, rate of duty on baggage, exemption/restriction on baggage, baggage of Indian resident or foreign residing in India, concession to person transferring his residence concession to tourist, practical problems on baggage, import and export through courier, export and import by post	<b>25 %</b>
<b>4</b>	<b>Other Provisions in Customs</b> Warehousing in customs, public/private bonded warehousing, warehousing period, clearance from bonded warehouse, storage without warehousing, prohibition on import and export, penalties under customs Act.	<b>25 %</b>

**Basic Text & Reference Books**

- Indirect Taxes Law and Practice by V.S.Datey