

**SARDAR PATEL UNIVERSITY**  
**Programme: BCOM**  
**Semester: VI**  
**Syllabus with effect from: DECEMBER 2013**

<b>Course Code:</b> UB06CCOM07	<b>Total Credits: 3</b>
<b>Course Title:</b> Tax Procedure and Practices – VI	

Unit	Description in detail	Weightage (%)
<b>1</b>	Nature of excise duty, type of excise duty, excisable goods, manufacture, deemed manufacture, manufacturer, overview of central excise tariff act and customs tariff act, assessee, assessable value	<b>25 %</b>
<b>2</b>	Practical problem on mrp based valuation for central excise, practical example based on assessable value, modes of valuation of product, administrative set up central excise and customs, registration of factory/warehouse, payment of excise duty, storage and accounting of final product	<b>25 %</b>
<b>3</b>	Duty free export general procedure for export, removal under bond without payment of duty, inputs free of central excise duty, export to Nepal/Bhutan, warehousing in excise, bond under central excise, bringing good for repairs, re-making	<b>25 %</b>
<b>4</b>	Provision of general SSI exemption, clubbing of turnover of various factories, slabs in SSI excise exemption, claims of refunds, general provision in case of penalties, penalty for non-payment of duty	<b>25 %</b>

**Basic Text & Reference Books:**

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

