

SARDAR PATEL UNIVERSITY
Programme: BCOM Semester: VI
Syllabus with effect from: June, 2023

UB06CCOM77 : Tax Procedure and Practices - VI

Total Credit - 3

Unit	Description in detail	Weightage (%)
1	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	25 %
2	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	25 %
3	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	25 %
4	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	25 %

Basic Text & Reference Books:

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