

SARDAR PATEL UNIVERSITY
Programme: DIPLOMA IN TAX PRACTICE (UGC Add-on)
Semester: I
Syllabus with effect from: June 2018-19

Course Code	Name Of Course	T/P	Credit	Exam Duration in hrs	Component of Marks		
					Internal Total/Passing	External Total/Passing	Total Total/Passing
DC01CTPA01	Income tax law & Practice-I	T	4	3	30/12	70/28	100/40
DC01CTPA02	Income tax law & Practice-II	T	4	3	30/12	70/28	100/40
DC01CTPA05	Goods and Service Tax-I	T	4	3	30/12	70/28	100/40
DC01CTPA06	Computer & IT	T	4	3	30/12	70/28	100/40
DC01CTPA07	Tally Practical I and Project(In House)	P	4	3	30/12	70/28	100/40
	Total	-	20		150/60	350/140	500/200


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SARDAR PATEL UNIVERSITY
Programme: DIPLOMA IN TAX PRACTICE (UGC Add-on)
Semester: II

Syllabus with effect from: June 2018-19

Course Code	Name Of Course	T/P	Credit	Exam Duration in hrs	Component of Marks		
					Internal Total/Passing	External Total/Passing	Total Total/Passing
DC02CTPA01	Corporate Taxation and Audit	T	4	3	30/12	70/28	100/40
DC02CTPA02	Customs and Excise	T	4	3	30/12	70/28	100/40
DC02CTPA05	Goods and Services Tax-II	T	4	3	30/12	70/28	100/40
DC02CTPA06	Personality Development & Soft skills	T	4	3	30/12	70/28	100/40
DC02CTPA07	Tally Practical II and Project (In House)	P	4	3	30/12	70/28	100/40
	Total	-	20		150/60	350/140	500/200

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DIPLOMA IN TAX PRACTICE
Semester I
INCOME TAX LAW & PRACTICE-I
Course Code: DC01CTPA01

EFFECTIVE FROM ACADEMIC YEAR 2018-19


Total Credit: 04

Total Marks: 100

Unit	Description in detail	Weightage (%)
1	DEFINITIONS: Introduction What is Tax? Direct and Indirect Tax Assesses, Assessment, Assessment Year, Previous Year, Casual Income Agriculture income, Dividend, Total Gross Income, Total Taxable Income collection Method.	25%
2	RESIDENTIAL STATUS: Residential Status of Assessee (an individual Assessee only) General deduction Sec 80 C, 80 D, 80 G, 80 U, etc. Fully tax free incomes Income tax Authorities	25%
3	INCOME FROM SALARIES Bonus and Commission, Gratuity and Pension Allowances: Dearness allowances, Medical allowance, House Rent Allowance, Entertainment Allowance Perquisites Calculation of Short and Long examples	25%
4	INCOME FROM HOUSE PROPERTY Calculation of Annual Value Calculation of Gross Annual Value Certain incomes from House Property Deductions Allowed Exemption Allowed Calculation of Short and Long examples	25%

Basic Text & Reference Books:-

- Taxation 1 – by Mr. T J Rana & V.S. Dalal, Sudhir Prakashan
- Students Guide to Income Tax – By Dr. V.K. Singhania and Dr. Monica Singhania, Tax Man publication pvt. ltd
- Systematic Approach to Income Tax Act- & CST by Dr. Girish Ahuja


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DIPLOMA IN TAX PRACTICE
Semester I
INCOME TAX LAW & PRACTICE-II
DC01CTPA02

EFFECTIVE FROM ACADEMIC YEAR 2018-19


Total Credit: 04

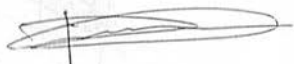
Total Marks: 100

Unit	Description in detail	Weightage (%)
1	Assessment procedure: Collection of taxes ,filing of return, permanent account number(PAN),Tax Deduction at Source (TDS) Advance Payment of Tax etc. Introduction What is the ITR-1 Form? Who is eligible to file the ITR-1 Form? Who is not eligible to file the ITR-1 Return? Current scenario	25%
2	Income from business and Profession Examples on income from business and profession(Including examples on depreciation) Structure Structure of the ITR-1 Form How do I fill out the ITR-1 Form	25%
3	Capital Gain Example & Theory of capital Gain Format Format and Filling of Form 16 Format and Filling and Filing of ITR -1	25%
4	Income from other sources Example & Theory Terminology Revised Return Notice Number Advance Tax Self Assessment Tax Payments	25%

Basic Text & Reference Books:

- Taxation 2 – by Mr. T J Rana & V.S. Dalal, Sudhir Prakashan
- Students Guide to Income Tax – By Dr. V.K. Singhania and Dr. Monica Singhania, Tax Man publication pvt. ltd
- Systematic Approach to Income Tax Act- & CST by Dr. Girish Ahuja


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DIPLOMA IN TAX PRACTICE
Semester I
GOODS & SERVICE TAX-I
DC01CTPA05

EFFECTIVE FROM ACADEMIC YEAR 2018-19

Total Credit: 04

Total Marks: 100

Unit	Description in detail	Weightage (%)
1.	Introduction History and Background of GST in India Working Model – concept of GST Levy, Collection and exemption Meaning and scope of supply, goods and Services Composition Levy Concepts of CGST, SGST, IGST, UTGST GST around the world	25%
2.	Time, Value and Place of Supply Time of Supply of Goods and Services Rules Valuation of Supply of Goods and Services Rules Place of supply of Goods and service rules GST tax bracket applicable in India Benefits of GST	25%
3.	Registration Provisions Registration – Requirements and Procedures Documentations required for registration Registration as a Job Worker Stock Transfer Provisions E-way Bill – Concept and process Multiple Registration on single premises Rates of some commonly traded Goods or Services under GST Impact of C india	25%
4.	Input Tax Credit (along with transitional provisions, if Required) Credit of Goods, Services and Capital Goods Negative list of items, items not creditable Transfer provisions limitations of existing credits of erstwhile into GST Credit Stock Transfer to Branch or Depot. Input Service Distributor, ISD concept and working Allocation of ITC through ISD	25%

Basic Text & Reference Books

- Summary Book GST (For Students of CA Intermediate or IPCC/ CWA Intermediate/ CS Executive) by CA Nikhil Singhal
- Students' Guide to Income Tax Including GST (58th Edition A.Y 2018-19) by Dr. Vinod k singhanian and Dr. Monica Singhanian
- GST NI SADI SAMAJ (IN GUJARATI LANGUAGE), Atul Prakashan, by CA Jinesh shah and CA Jitendra Tilani


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DIPLOMA IN TAX PRACTICE

Semester I

COMPUTER & IT

DC01CTPA06

EFFECTIVE FROM ACADEMIC YEAR 2018-19

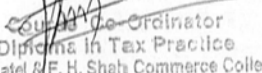
Total Credit: 04

Total Marks: 100


Unit	Description in detail	Weightage (%)
1	INTRODUCTION TO COMPUTER & Internet What is Computer? History of Computers, Characteristics Of Computer System, Basic Applications of Computer Components of Computer System Central Processing Unit, Keyboard, mouse and VDU, Input Devices & Output Devices ,RAM & ROM Concept Concept of Hardware and Software Hardware, Software, System Software Application Software Concept of Internet & Network Computer Networks ,Internet, Browser, WWW, Protocols, Internet Services-mail Address	25%
2	Introduction to Word Documentation Using MS-Word Introduction to word processing interface, Toolbars, Menus Creating & Editing Document Formatting Document Finding and replacing text Header and footer concepts Drop cap Auto-text, Autocorrect, Spelling and Grammar Tool Document Dictionary, Page Formatting, Bookmark, Previewing and printing document Advance Features of MS-Word-Mail Merge, Macros, Tables, File Management, Printing, Styles, linking and embedding object, Template.	25%
3	Introduction to PowerPoint Presentation using MS-PowerPoint Presentations, Creating, Manipulating & Enhancing Slides, Organizational Charts, Excel Charts, Word Art, Layering art Objects, Animations and Sounds, Inserting Animated Pictures or Accessing through Object, Inserting Recorded Sound Effect or In-Built Sound Effect	25%
4	Introduction to excel Electronic Spread Sheet using MS-Excel Introduction to MS-Excel, Cell, cell address, Creating & Editing Worksheet, Formatting and Essential Operations, Moving and copying data in excel, Header and footer, Formulas and Functions, Charts, Cell referencing, Page setup, Macros, Advance features of MS-Excel-Pivot table & Pivot Chart, Linking and Consolidation, Database Management using Excel-Sorting, Filtering, Validation, What if analysis with Goal Seek, Conditional formatting.	25%

Basic Text & Reference Books

- Taxali R.K: PC Software for windows made simple, Tata McGraw-Hill Publishing Co. Ltd.
- Manuals of PC Software


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DIPLOMA IN TAX PRACTICE
Semester I
TALLY PRACTICAL I AND PROJECT (IN HOUSE)
DC01CTPA07
EFFECTIVE FROM ACADEMIC YEAR 2018-19


Total Credit: 04


Total Marks: 100

Unit	Description in detail	Weightage (%)
1	Basic of Accounting: What is accounting- Type of accounting- Classification of Income & Expenditures -Rules for Debit and Credit- Type of vouchers- Transaction of business -Journal Entry- Adjustments- Final Accounts?	25 %
2	Steps for working in the Tally: Create Company-Creates Groups-Create Ledgers-Voucher Entries for all kinds of Transaction-Display Reports and all features of software. (Practical training in detail for all features)	25 %
3	Features of Tally Preparing company reports Creating groups, Creating Ledgers Account books, statement of accounts, Cash/funds flow statement Ratio Analysis	25%
4	Practical Assignment Tally Assignment, Display Reports, Trial Balance Day Book Trading Account Profit & Loss Account Balance Sheet	25%

Basic Text & Reference Books

- K & K. K. Nadhani "Implementing Tally 9"BPB Publication, latest edition.
- Student guide to Income tax: Singhania - Taxman publications
- Income tax and accounts: H.C. Mehrotra - Sahitya bhavan publications
- Elements of Income tax: Gaur and Narang - Kalyani publications
- Elements of income tax: P.V.Ramana Rao, A.Sud hakar – National Publishing


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DIPLOMA IN TAX PRACTICE
Semester II
CORPORATE TAXATION & AUDIT
DC02CTPA01
Effective from Academic Year -2018-19

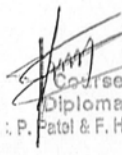
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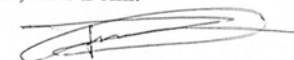
Total marks: 100

Unit	Description in detail	Weightage(%)
1	Introduction <ul style="list-style-type: none"> - Basic Concept - Residential Status and incident of Tax - Exempted Incomes - Existing Tax Rates - Computation of Total Income and Tax liability - Tonnage Tax, Banking Cash Transaction Tax, Securities Transaction Tax, FBT 	25 %
2	Assessment of Firms <ul style="list-style-type: none"> - Definition of firm, partner - Position of firm under the income-tax act - Computation of book profit - Treatment of share of profit, Interest and Remuneration received by a partner from a firm, Provision regarding set off and carry forward of losses of firms - Computation of Total income of firm 	25 %
3	Taxation of Companies <ul style="list-style-type: none"> - Definitions - Taxable income and tax liability- How computed - Carry forward and set-off losses in the cases of certain companies - Minimum alternate tax with example - Tax on income distributed profits of domestic companies - Problem on computation of taxable income of a corporate-Assessee - Examples on Taxation of Companies. 	25 %
4	Tax management <ul style="list-style-type: none"> - Return of income & assessment - PAN Card - Forms and Filling of Returns - Penalties & Prosecutions - Advance Payment of Tax (Example and Theory), TDS 	25 %

Basic Text & Reference Books:-

- Taxation I – by Mr. T J Rana & V.S. Dalal, Sudhir Prakashan
- Students Guide to Income Tax – By Dr. V.K. Singhania and Dr. Monica Singhania, Tax Man publication pvt. Ltd
- Systematic Approach to Income Tax Act- & CST by Dr. Girish Ahuja
- Singhania V.K., Direct Taxes-Law and Practices, Taxmann Publication, New Delhi.


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DIPLOMA IN TAX PRACTICE
Semester II
CUSTOMS & EXCISE
DC02CTPA02
Effective from Academic Year 2018-19


Total Credit: 04


Total Marks: 100

	Description in detail	Weightage (%)
1	Introduction 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	25 %
2	Customs Procedure 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 export	25 %
3	Introduction to Excise Duty Nature of excise duty, types of excise duty, excisable goods, manufacture, deemed manufacture, manufacturer, overview of central excise tariff act, Assesses, assessable value	25%
4	Major Issues Practical problem on mrp based valuation for central excise, practical example based on assessable value, modes of valuation of a product, administrative set up central excise and customs, registration of factory / warehouse, payment of excise duty, storage and accounting of final product.	25%

Basic Text & Reference Books

- K & K. K Nadhani "Implementing Tally 9" BPB Publication, latest edition.
- Student guide to Income tax: Singhania - Taxman publications
- Direct taxes law and practice by V. S. Datey Bharat Publication pvt ltd.
- Income tax and accounts: H.C. Mehrotra - Sahitya bhavan publications
- Elements of Income tax: Gaur and Narang - Kalyani publications
- Elements of income tax: P.V.Ramana Rao, A.Sud hakar – National Publishing


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DIPLOMA IN TAX PRACTICE
Semester II
GOODS & SERVICE TAX-II
DC02CTPA05
Effective from Academic Year 2018-19


Total Credit: 04

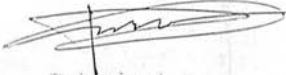
Total Marks: 100

Unit	Description in detail	Weighting (%)
1.	Documentation of Returns Procedures Tax Invoice/Bill of Supply – features and Components Debit and Credit Notes – Need and formats E- Returns – Part 1, Part 1 A, Part – 2, Part – 2A - Need and Function Payment of Tax	25%
2.	Imports, Exports, Special Economic Zones(SEZ) and Refunds Import, Definition, Levy, Customs Levy Input Tax Credits on Imports Exports, Deemed Exports, Duty Levy, Zero rated Goods and Services Returns and Options Special Economic Zones Act, (SEZ Act) 2005 Refunds – Criteria, Eligibility and Process	25%
3.	Accounts and Audit under GST Regime Accounting and changes from current system of accounting Book-keeping process and Impact Audit by Department Demand Raising and Recovery provisions	25%
4.	Offences, Penalties and Prosecution Offences under GST regime Penalties on Non-compliance Procedures for Penalty and prosecution Compounding of offence Appeals and Revision 6 Advance Rulings	25%

Basic Text & Reference Books

- Summary Book GST (For Students of CA Intermediate or IPCC/ CWA Intermediate/ CS Executive) by CA Nikhil Singhal
- Students' Guide to Income Tax Including GST (58th Edition A.Y 2018-19) by Dr. Vinod k singhania and Dr. Monica Singhania
- GST NI SADI SAMAJ (IN GUJARATI LANGUAGE), Atul Prakashan, by CA Jinesh shah and CA Jitendra Tilani


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DIPLOMA IN TAX PRACTICE
Semester II
TALLY PRACTICAL II AND PROJECT (IN HOUSE)
DC02CTPA07
Effective from Academic Year 2018-19

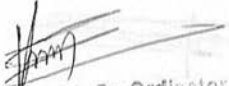
Total Credit: 04

Total Marks: 100


Unit	Description in detail	Weightage (%)
1	Steps for working in the Tally for Inventory Create Company-Creates Groups-Create Ledgers-Inventory Voucher Entries for all kinds of Transaction-Display Reports and all features of software. (Practical training in detail for all features)	25 %
2	Inventory Management Inventory Management: Need and Importance of Inventory Management, Vouchers for Inventory transactions, Creating Groups, Categories, Unit of Measures, Go down and Stock Items, Transaction of inventory of a business, Display and reporting of Inventory statements- Accounting and inventory reports in tally.(Practical training in detail for all features)	25 %
3	Project Report writing & Evaluation (Concern with topic) Meaning of research Objectives of research Types of research Significance of research Stages of the research process History Versions, Features of Tally, Company Information Go down Creation, Cost Centre and Category Memorandum of Voucher Basic concepts of GST How are companies using Tally ERP managing their reports and analysis? GST Computation, GST Tax rates, Understanding of CGST-SGST-IGST Filling of returns	50%

Basic Text & Reference Books

- Research Methodology, Methods and techniques (Second revised edition), C.R.Kothari, New age international publishers
- K & K. K Nadhani "Implementing Tally 9"BPB Publication, latest edition.
- Income tax and accounts: H.C. Mehrotra - Sahitya bhavan publications
- Elements of Income tax: Gaur and Narang - Kalyani publications
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DIPLOMA IN TAX PRACTICE
PERSONALITY DEVELOPMENT & SOFT SKILLS

DC02CTPA06

Effective from Academic Year 2018-19

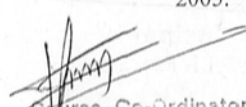
Total Credit: 04

Total Marks: 100


Unit	Description in detail	Weightage (%)
1.	Introduction to Personality Development The concept of personality Dimensions of personality The concept of success and failure: What is success? - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure. SWOT analysis.	25 %
2.	Attitude & Motivation Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude – Advantages –Negative attitude- Disadvantages - Ways to develop positive attitude - Differences between personalities having positive and negative attitude. Concept of motivation - Significance –Internal and external motives - Importance of self- motivation- Factors leading to de-motivation	25 %
3.	Self-esteem Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self-esteem - Symptoms - Personality having low self esteem - Positive and negative self esteem. Interpersonal Relationships – Defining the difference between aggressive, submissive and assertive behaviors, Resume building- The art of participating in Group Discussion – Facing the Personal (HR & Technical) Interview -Frequently Asked Questions - Mock Interview Sessions	25 %
4.	Other Aspects of Personality Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Leadership and qualities of a successful leader – Character building -Team-work – Time management - Work ethics –Good manners and etiquette.	25 %

Basic Text & Reference Books

- Student guide to Income tax: Singhania - Taxman publications
- Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi. Tata McGraw-Hill 1988.
- Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House 2005.


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