

FINAL

**SARDAR PATEL UNIVERSITY**  
**Programme & Subject: Diploma in Taxation Laws & Practice**  
**With Effect from the 2017-18**

Diploma Programme provides the opportunity to candidates who wish to extend their professional expertise and combine it with a broad based understanding of the taxation structure. The objective of this course is to expertise in the field of Taxation Law. The purpose of this course is to enable the students for in-depth analysis of a topic relating to any area of taxation and develop a comprehensive understanding on the same.

**DTP 1. Eligibility**

- a. A candidate who has passed any graduate Degree examination of the Sardar Patel University or from any other recognized University accepted by this University as equivalent graduate degree thereto shall be eligible for admission in Diploma in Taxation Laws & Practice Course.
- b. A student who has passed an equivalent degree examination from any other university or examining Body and is seeking admission to a college affiliated to this university shall not be admitted without producing an eligibility certificate from the Sardar Patel University.

**DTP 2 Admission Procedure** -The admission to the Diploma programme shall be made following such procedure as may be prescribed by the Sardar Patel University and affiliated colleges from time to time. The General Rules and Instructions for Diploma in Taxation Laws & Practice admissions prescribed by the University shall be followed.

**DTP 3 Attendance** – A candidate who has secured not less than 70% attendance arrived at by taking into account total number of lectures engaged as per the lectures conducted in each subject shall become eligible to appear in the University of Examination. Examination form to be send through college (Principal) to the university. Candidate must obtained at least 30% marks in the aggregate of all the papers in the internal tests conducted by the college.

**DTP 4. Scheme of the Examination** – This One year programme divided into two terms. The University examination shall be held at the end of academic year or as notified by the University. The scheme of examination for the diploma in Taxation laws and practice will be as under: Each paper/course will be assessed on basis of 100 marks. The marks will be divided into heads two internal assessment and external examination.

Note: - For the purpose of deciding final results at this examination, the ratio between Internal Assessment and the final university examination shall be 30: 70. For the purpose of internal Assessment, the college concerned will conduct at least one written test in each term. The college may also arrange quizzes, term papers, assignment etc.

**DTP 5.**The following are the subjects to be studied at the diploma in Taxation Laws and Practice:

**Scheme of the Examination:**

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No.	Subject	No. of Papers	Duration of examination	Distribution of marks		
				Uni. Exam	Internal Assessment	Total
1	Income Tax Law & Practice	One	3 hrs	70	30	100
2	Goods and Services Tax Laws (GST)	One	3 hrs	70	30	100
3	Principles of Accountancy	One	3 hrs	70	30	100

**DLP.6 Standard of Passing –**

- To pass the external examination a candidate must obtain at least 40% marks in aggregate of all subject taken together in internal and external examination.
- Award of Classes** – The Candidate passing the examination as per above in one sitting shall be awarded the class as under:
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(i)	Those obtaining 40% but less than 50% of the aggregate marks shall be awarded pass class
(ii)	Those obtaining 50% but less than 60% of the aggregate marks shall be awarded Second class
(iii)	Those obtaining 60% but less than 70% of the aggregate marks shall be awarded First class
(iv)	Those obtaining 70% or more than 70% of the aggregate marks in all the subjects shall be awarded First Class with Distinction

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DIPLOMA IN TAXATION LAWS & PRACTICE

PAPER – I  
INCOME TAX LAW & PRACTICE  
SYLLABUS OF ACADEMIC YEAR 2017-18

Paper 1
Title Of Paper: Income Tax Law

Module No.	Modules /Sub Modules
1	<b>1.1 Introduction And Important Definition:-</b> 1.1.1- Introduction Scope and Nature  1.1.2 Assesses, Assessment, Assessment Year, Previous Year, Casual Income, Agricultural Income, Dividend, Total Gross Income, Total Taxable Income, Tax collection method, Person, Income Exempt from Tax, Company
2	<b>2.1 Residential Status:-</b> 2.1.1 – Residential Status of Assesse (an individual Assesse only) 2.1.2 – General deduction – Sec. 80 C, 80 D, 80 G, 80 U, etc. 2.1.3 – Fully Tax- Free incomes 2.1.4 – Income tax Authorities
3	<b>3.1 Income From Salaries:-</b> 3.1.1 – Definition & Concept 3.1.2 – Theory on Salary Income <b>3.2 Income from Business &amp; Profession:-</b> 3.2.1 – Provisions relating to Business & Profession
4	<b>4.1 Income From house Property:-</b> 4.1.1 –Provisions relating to Income From House Property <b>4.2 Capital Gain:-</b> 4.2.1-Provisions relating Capital Gain <b>4.3 Income From Other Sources:-</b> 4.3.1 – Provisions relating Income from other sources

REFERENCE BOOKS:-

By Mr. T. J. Rana & V.S. Dalal	Taxation
By Dr. V.K. Singhania	Students Guide to Income tax
By Dr. Girish Ahuja	Systematic Approach to income Tax Act- & CST
By Atal Kumar	Taxation Laws

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**DIPLOMA IN TAXATION LAWS & PRACTICE**  
**PAPER – II**  
**GOODS AND SERVICES TAX LAWS**  
**SYLLABUS OF ACADEMIC YEAR 2017-18**

<b>Paper 2</b>
<b>Title Of Paper: Goods and Service Tax Laws</b>

Module No.	Modules /Sub Modules
1	<p><b>1.1 Model and overview of GST</b></p> <p>1.1.1 History and Background of GST in India            1.1.2 Working Model – concept of GST            1.1.3 Levy, Collection and exemption            1.1.4 Meaning and scope of supply, goods and Services            1.1.5 Composition Levy            1.1.6 Concepts of CGST, SGST, IGST, UTGST            1.1.7 GST around the world</p> <p><b>1.2. Time, Value and Place of Supply</b></p> <p>1.2.1 Time of Supply of Goods and Services Rules            1.2.2 Valuation of Supply of Goods and Services Rules            1.2.3 Place of supply of Goods and service rules</p>
2	<p><b>2.1 Registration Provisions</b></p> <p>2.1.1 Registration – Requirements and Procedures            2.1.2 Documentations required for registration            2.1.3 Registration as a Job Worker            2.1.4 Stock Transfer Provisions            2.1.5 E-way Bill - Concept and process            2.1.6 Multiple Registration on single premises            2.1.7 Rates of some commonly traded Goods or Services under GST</p> <p><b>2.2 Input Tax Credit (along with transitional provisions, if Required)</b></p> <p>2.2.1 Credit of Goods, Services and Capital Goods            2.2.2 Negative list of items, items not creditable            2.2.3 Transfer provisions limitations of existing credits of erstwhile into GST Credit            2.2.4 Stock Transfer to Branch or Depot, Input Service Distributor, ISD concept and working            2.2.5 Allocation of ITC through ISD</p>

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3	<p><b>3.1 Documentation of Returns Procedures</b>  3.1.1 Tax Invoice/Bill of Supply – features and Components  3.1.2 Debit and Credit Notes – Need and formats  3.1.3 E- Returns – Part 1, Part 1 A, Part – 2, Part – 2A - Need and Function  3.1.4 Payment of Tax</p> <p><b>3.2 Imports, Exports, Special Economic Zones(SEZ) and Refunds</b>  3.2.1 Import, Definition, Levy, Customs Levy  3.2.2 Input Tax Credits on Imports  3.2.3 Exports, Deemed Exports, Duty Levy, Zero rated Goods and Services  3.2.4 Returns and Options  3.2.5 Special Economic Zones Act. (SEZ Act) 2005  3.2.6 Refunds – Criteria, Eligibility and Process</p>
4	<p><b>4.1 Accounts and Audit under GST Regime</b>  4.1.1 Accounting and changes from current system of accounting  4.1.2 Book-keeping process and Impact  4.1.3 Audit by Department  4.1.4 Demand Raising and Recovery provisions</p> <p><b>4.2 Offences, Penalties and Prosecution</b>  4.2.1 Offences under GST regime  4.2.2 Penalties on Non-compliance  4.2.3 Procedures for Penalty and prosecution  4.2.4 Compounding of offence  4.2.5 Appeals and Revision  4.2.6 Advance Rulings</p>

**REFERENCE BOOKS:-**

GST Concepts for layman	Avinash Poddar
GST Tariff	R.K. Jain, CENTAX Publication
GST Law Manual	P.K. Jain, CENTAX Publication
Step by Step Guide to GST	Avinash Poddar, CENTAX Publication
Beginner's Guide to GST	Dr. Vandana Bangar & Dr. Yogendra Bangar, Aadhya Prakashan
GST Ready Reckoner	Keshav R Garg BY Bharat Publication
The Gujarat Goods and Service Tax	Harish N Shah , SBD Publication
The Gujarat Goods and Service Tax	Amit Nanda & Bharat C Mehta
Handbook of GST in India: Concept & Procedure	Rakesh Garg & Sandeep Garg, Bloomsbury India Professional
GST Ready Reckoner	V.S. Datey, Taxmann's Publication
Indirect Taxes -Law & Practice	V.S.Datey , Taxmann Publication

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**DIPLOMA IN TAXATION LAWS & PRACTICE**  
**PAPER – III**  
Principles of Accountancy  
**SYLLABUS OF ACADEMIC YEAR 2017-18**

<b>Paper 3</b>
<b>Title of Paper: Principles of Accountancy</b>

Module No.	Modules /Sub Modules
1	<b>Introduction to Principle of Accountancy:-</b> Manufacturing Account & Trading Account
2	Accounts of Profit And Loss Account and Balance Sheet of Sole traders, Partnership Firms and Companies Partnership accounts excluding the following : Sale to or conversion into a limited company Distribution of assets (including cash) amongst the partner on dissolution. Departmental Accounts. Consignment and Joint Venture Accounts Accounts of Limited Companies including issue of shares and Debentures but excluding Debentures and Preference Share redemption transactions and also excluding the following : Amalgamation, Absorption and Reconstruction Holding Companies Insurance and Banking companies. Double Account System. Methods of Depreciation and various types of reserves an provisions. Valuation of Goodwill.
3	Non-Trading Concerns including reconstruction and Amalgamation. Bill Transactions including Accommodation Bills. Manufacturing and Profit and Loss Account, Preparation of Balance sheet- Location of Difference in Trial Balance etc. Suspense Account. Receipts and payments statement and Income an Expenditure Account. Distinction between Capital an Revenue expenditure. Single entry system of accounts and preparation of Fin statements from incomplete records.
4.	Tally Account Fundamentals of Double entry Book-Keeping, Cash Book, Ledger, Subsidiary Books, Journal, etc. including rectification of errors. Types of Cash-book, reconciliation statement.

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**REFERENCE BOOKS:**

Double. Entry Book-keeping	J. R. Batliboy
Advanced Accounting	J. R. Batliboy
Practical Auditing	Ghatalia
Practical Book Keeping and Accountancy	Nanbhoj S. Davar

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