

Department of Commerce
Post Graduate Diploma in Taxation Law (PGDTL)
Semester Pattern with Credit System Revised with effect from June 2019

Preamble:

The educational system is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users. Education needs to take contingence of all these changes and restructure itself to stand in a competitive dynamic environment. Professional stream of learning like Commerce and Taxation have to be properly upgraded to accommodate challenges of change, expectation of employers' and to offer global opportunities to the learners. From this point of view the course structure of post-graduate programme in Commerce needs to be structured. It has to be according to expectations of the learners, employers and the society. The learning inputs have to be more update, skilled based and with appropriate applications. The course programme should consider desire aptitude, attitude and acumen of the learner.

From this point of view Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati (Autonomous) has introduced Choice Base Credit System of course structure. This system shall offer a flexible user friendly, opportunity to the learner, will broader the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

Objectives:

- a. To equip the students for seeking suitable careers in Taxation Law.
- b. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study.
- c. To develop independent logical thinking and facilitate personality development.

Eligibility:

The student who has passed any Bachelors degree of any recognized University shall be held eligible to be admitted to this course.

Duration and Structure:

The Diploma (PGDTL) will be of One year duration having 2 Semesters. For each Semester there will be 5 Papers of 100 marks each. The diploma will be of 1000 marks in aggregate and of minimum 40 credits as below:

| Semester | Title of Papers | Code | Credit | Total Credits |
|----------|---------------------------------------------|-----------|--------|---------------|
| I | General Law Affecting Taxation (Paper-I) | PGDTL-101 | 4 | 22 |
| | Income Tax (Paper-I) | PGDTL-102 | 4 | |
| | Integrated Goods and Services Tax (Paper-I) | PGDTL-103 | 4 | |
| | Custom Act (Paper- I) | PGDTL-104 | 4 | |
| | Business Accounting Practices (Paper-I) | PGDTL-105 | 4 | |
| | Certificate Course | | 2 | |

| | | | | |
|--------------|----------------------------------------------|-----------|-----------|-----------|
| II | General Law Affecting Taxation (Paper-II) | PGDTL-201 | 4 | 22 |
| | Income Tax (Paper-II) | PGDTL-202 | 4 | |
| | Integrated Goods and Services Tax (Paper-II) | PGDTL-203 | 4 | |
| | Custom Act (Paper- II) | PGDTL-204 | 4 | |
| | Business Accounting Practices (Paper-II) | PGDTL-205 | 4 | |
| | Certificate Course | | 2 | |
| Total | | | 44 | 44 |

Scheme of Examination:

The examination of regular students of M.Com. degree course shall be based on:

- (a) Semester Examination
- (b) Continuous Assessment
- (c) Credit System, and
- (d) Semester Grade Point Average and Cumulative Grade Point Average System

For each paper of 100 marks, there will be an Internal Assessment of 50 marks and the Final Examination of 50 marks per 3 hours duration at the end of each semester. A candidate who will secure at least 40% marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to appear in such failed subject or subjects along with the papers of following semester.

The Internal Assessment for each paper will be 50 marks which will be carried out by the department during the term. The Internal Assessment may be in the forms of written test, seminars, term papers, presentations, assignments, orals or any such others. The distribution of internal assessment marks shall be as follows:

| Sr. No. | Exam/ Activity | Marks |
|----------|--------------------------------|-----------|
| 1 | Midterm Test/ Class Room Test | 20 |
| 2 | Presentation/Role Play | 10 |
| 3 | Case studies/ Group Discussion | 10 |
| 4 | Quiz / Home Assignment | 10 |
| | Total | 50 |

**SYLLABUS FOR PGDTL (Sem. I) (w. e. from June, 2019)
Academic Year 2019-2020**

Class : DTL (Semester- I)
Paper Code : PGDTL-101
Paper : - Title of Paper : General Law Affecting Taxation [Paper-I]
Credit : 04 No. of lectures: 48

Learning Objectives:

To provide understanding and working knowledge of sources of law, Constitution, legislative environment, interpretation of statutes and general laws.

Learning Outcome:

This course will help students to acquire the knowledge about the constitution of India and knowledge of other related general laws. Students will be acquainted by the sources of laws, basic idea of Constitution of India and Hindu Succession Act 1956.

TOPICS/CONTENTS

Unit 1: Sources of Law: (12)

- 1.1 Meaning of Law and its Significance;
- 1.2 Relevance of Law to Civil Society; Jurisprudence & Legal Theory
- 1.3 Schools of Law propounded by Austin, Dean Roscoe Pound, Salmond, Kelsen and Bentham; Statutes
- 1.4 Subordinate Legislation, Custom, Common Law, Precedent, Stare decisis.

Unit 2: Constitution of India (12)

- 2.1 Broad Framework of the Constitution of India; Fundamental Rights, Directive Principles of State Policy and Fundamental Duties
- 2.2 Legislative framework and Powers of Union and States; Judicial framework; Executive/Administrative framework
- 2.3 Legislative Process; Money Bill; Finance Bill and Other Bills; Parliamentary Standing
- 2.4 Committees and their Role; Writ Jurisdiction of High Courts and the Supreme Court; Different types of writs

Unit 3: Hindu Law (12)

- 3.1 Application of Hindu Law
- 3.2 Sources & Schools of Hindu Law
- 3.3 Joint Family Coparcenary & Coparcenary Property (With Reference To Mitakshara Law & Dayabhaga Law)

Unit 4: Hindu Succession Act 1956 (12)

- 4.1 Kinds Of Legal Heirs And Section 6-Devolution Of Interest In Mitakshara Coparcenary Property
- 4.2 Section 8-Succession to Property of Male Hindu
- 4.3 Section 15-Succession of Property of Female Hindu Including Stridhan
- 4.4 Section 30-Testamentary Succession

Recommended Books

1. M. P. Jain, Indian Constitutional Law, Lexis Nexis (2015).
2. D.D. Basu, Constitutional Law of India, Lexis Nexis (2013).
3. Narendra Kumar, Constitutional Law of India, Allahabad Law Agency (2015).
4. H. M. Seervi, Constitutional Law of India, N.M. Tripathi.
5. Arvind Datar, Commentary on Constitution of India (3 Vols), Lexis Nexis (2010).
6. Sathya Narayan (Ed), Selected Work of S.P. Sathe (3 Vols), Oxford University Press (2015).
7. M.P. Singh, V.N. Shukla's Constitution of India , Eastern Book Company, (2013).
8. University Press

**SYLLABUS FOR PGDTL (Sem. I) (w. e. from June, 2019)
Academic Year 2019-2020**

Class : DTL (Semester- I)

Paper Code : PGDTL102

Paper : -

Credit : 04

Title of Paper : Income Tax [Paper-I]

No. of lectures: 48

Learning Objectives:

1. To expose the students to the various provisions of Income Tax Act.
2. To understand how to compute Income Tax and various deductions under Income Tax.
3. To provide students the knowledge of difference between tax avoidance and tax planning.

Learning Outcome:

The course will help the students to get thorough knowledge about Income Tax Act. It would also enable the students to know about computation of Income from Salary, House property, Business Income, capital gain etc. and Tax liability.

TOPICS/CONTENTS

Unit No.1 Introduction to Income Tax (06)

- 1.1 History of Income Tax in India -
- 1.2 Fundamental Concepts and definitions under Income Tax Act, 1961
- 1.3 Rates of taxes - Basis of charge
- 1.4 Residential status and scope of total income
- 1.5 Income Exempt from tax
- 1.5 Capital & Revenue & PAN

Unit No.2 Heads of Income: Salaries & House Property (12)

- 2.1 Salaries: Chargeability -Allowances and Taxability - Perquisites -Valuation of perquisites -Provident Funds - Deduction from Salaries
- 2.2 House Property: Annual Value-Self occupied property and let out property -deemed to be let out property - Permissible deductions

Unit No.3 Income from Business & Profession (12)

- 3.1 Meaning of Business / Profession and Vocation
- 3.2 Deductions expressly allowed Depreciation
- 3.3 Specific disallowances
- 3.4 Method of accounting
- 3.5 Maintenance of Books of Account
- 3.6 Audit of Accounts

Unit No.4 Capital Gains and Income from Other Sources (08)

- 4.1 Capital Gains: Meaning, Types and Exemptions
- 4.2 Income from Other Sources: Chargeability - Deductions – Amounts not deductible.(Theory & Advanced Problems)

Unit No.5 Deductions and Other Provisions (04)

- Clubbing of income - Set off and carry forward of losses - Deductions from Gross Total Income (Theory & Advanced Problems)

Unit No.6 computation of taxable income:

(06)

Computation of Taxable Income of Individuals (Advanced Problems)

Recommended Books:

1. Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi
2. Dr. Bhagawati Prasad: Direct Taxes
3. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
4. T. N. Manoharan: Hand Book of Income Tax Laws
5. Gaur & Narang: Income Tax.

Notes:

1. Amendments made prior to commencement of Academic Year in the relevant Act should be considered & studied.
2. The breakup of questions in the Examination will be as under:
 - a. Theory questions will carry 30% marks.
 - b. Practical Problems will carry 70% marks

**SYLLABUS FOR PGDTL (Sem. I) : IGST (w. e. from June, 2019)
Academic Year 2019-2020**

Class : DTL (Semester- I)
Paper Code : PGDTL103
Paper : - **Title of Paper : IGST [Paper-I]**
Credit : 04 **No. of lectures: 48**

Learning Objectives:

1. To demonstrate progressive learning of various tax issues and tax forms related to IGST Act.
2. To develop professional skill within students.

Learning Outcome:

1. Students can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
2. Students will complete a Project/ Written Assignment that integrates career orientation and or professional development skills.

TOPICS/CONTENTS

Unit No.1 Preliminaries, Administration (Sec.1 to 4) : (10)

- 1.1 Short title, extent and commencement, Definitions
- 1.2 Appointment of officers,
- 1.3 Authorization of officers of state tax or union territory tax as proper officer in certain circumstances

Unit No.2 Levy and collection of Tax, Determination of Nature of Supply (Sec.5 to 9) : (12)

- 2.1 Levy and collection
- 2.2 Collection under GST
- 2.3 Provision for grant of exemption under GST
- 2.4 Inter State supply, Intra State Supply
- 2.5 Supplies in territorial waters.

Unit No.3 Place of supply of Goods and Services or Both (Sec.10 to 14) : (14)

- 3.1 Supply of goods other than imported into or exported from India
- 3.2 Imported into or exported from India
- 3.3 Location of supplier or location of recipient is outside India
- 3.4 Supplier of online information and database access or retrieval services

Unit No.3 Project/ Practical Work: (12)

Recommended Books:

1. GST Manual- four Major Acts (CGST, SGST, UTGST) 2017
2. GST Compensation to States Act 2017- Published by E.BC Lalbagh Lucknow
3. Understanding GST – Two parts The Central Goods and Service Tax Act 2017 & The Intergated GST 2017, EBC. 34 Lalbagh, Lkhnow
4. GST Ready Recknoer V.S. Datey Taxman's Publication
5. GST A practical approach Vishsthma Chaudhary

**SYLLABUS FOR PGDTL (Sem. I) : (w. e. from June, 2019)
Academic Year 2019-2020**

Class : DTL (Semester- I)

Paper Code : PGDTL104

Paper : -

Credit : 04

Title of Paper : Custom Act [Paper-I]

No. of lectures: 48

Learning Objectives:

1. To provide understanding of Custom Act including Rules pertaining thereto and their application to different situations.
2. To understand the legal provisions regarding import and export of goods.
3. To know Provision Relating to Conveyances carrying imported or Exports Goods/Service.

Learning Outcome:

Students would acquire knowledge about the legal framework and the ways and means to deal with the legal aspect of different situations under Custom Act.

TOPICS/CONTENTS

Unit No.1 Introduction: (12)

- 1.1 Preliminary, officers of Customs
- 1.2 Appointment of customs air ports, warehousing stations Section 1 To 10
- 1.3 Prohibition On Importation And Exportation Of Goods
- 1.4 Detection of illegally imported goods and prevention of the disposal.

Unit No.2 Prevention and detection of Illegal Export of goods: (12)

- 2.1 Prevention and detection of Illegal Export of goods
- 2.2 Powers of exempt from the provisions' U/s. 11(A) To 11(H)

Unit No.3 Levy And Exemptions From Custom Duties: (12)

- 3.1 Levy And Exemptions From Custom Duties
- 3.2 Indicating amount of duty in the Price Of Goods for the purpose of Refund
- 3.3 Advance Ruling– U/s-12 to 28(M)

Unit No.4 Provision Relating To Conveyances: (12)

- 4.1 Provision Relating To Conveyances carrying imported or Exports Goods Service
- 4.2 Clearance Of Imports Goods u/s 44, section 45 to 49
- 4.3 Clearance Of Export Goods. –u/s 45 to 49

Recommended Books:

1. Indirect Tax Law: CA Komal Garg: Pooja Law Publication
2. Customs Law Practice & Procedures: Taxman
3. Customs Act: CA Arun Setia
4. Commentary on the Customs Act 1962. T.P. Mukharjee

**SYLLABUS FOR PGDTL (Sem. I) : (w. e. from June, 2019)
Academic Year 2019-2020**

Class : DTL (Semester- I)
Paper Code : PGDTL105
Paper : - Title of Paper : Book Keeping and Accountancy [Paper-I]
Credit : 04 No. of lectures: 48

Learning Objectives:

1. To Learn Accounting of Various Businesses.
2. To Impart the Knowledge of various Accounting Concepts.
3. To Acquaint them Practical approach to accounts writing by using software package

Learning Outcome

The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.

TOPICS/CONTENTS

Unit No.1 Fundamentals of Business Accounting: (14)

- 1.1 Meaning of book-keeping, definitions
- 1.2 Objectives
- 1.3 Double entry principles, and Important terms
- 1.4 Journal and Ledger
- 1.5 Trial Balance
- 1.6 Rectification of errors

Unit No.2 Final Accounts of Sole Traders And Partnership Firms: (12)

- 2.1 Final Accounts- Trading Account, Profit and Loss Accounts, Balance sheet
- 2.2 Introduction of Partnership - Meaning
- 2.3 Preparation of Partnership Accounts
- 2.4 Single entry system- Preparation of Accounts from incomplete records

Unit No.3 Recording Of Banking Transactions: (10)

- 3.1 Types of Cash Book
 - a. Simple cash Book
 - b. Petty Cash Book
 - c. Two Columns
 - d. Three Columns Cash Book
- 3.2 Preparation of Bank Reconciliation Statement.

Unit No.4 Computerized Accounting: (12)

- 4.1 Tally Accounting Software- Introduction- Features
- 4.2 Company creation, Company features (F11), (Accounting, Inventory & Statutory)
- 4.3 Types of Groups [Creation, Alteration and deletions]
- 4.4 Ledger [Creation, Alteration and deletions]
- 4.5 Types of Vouchers (Contra, payment, Receipt, Purchase, sales, Journal, Debit note and Credit note)
- 4.6 Recording of various Business transactions and Generation of Reports

Recommended Books:

1. Double Entry Book-Keeping :T.S. Grewal, [Sultan Chand Publication]
2. Accountancy for Standard XI By M.G.Patkar, PhadkePrakashan
3. Accountancy For Std. XII By M.G. Patkar , PhadkePrakashan
4. Corporate Accountancy - Excel Book
5. Computer Fundamentals by P.K. Sinha &Priti Sinha, 3rd Edition, BPB pub.
6. Computers Today by S.BasandraGalgotia Publication

**SYLLABUS FOR PGDTL (Sem. II) : (w. e. from June, 2019)
Academic Year 2019-2020**

Class : DTL (Semester-II)
Paper Code : PGDTL-201
Paper : - Title of Paper : General Law Affecting Taxation[Paper-II]
Credit : 04 No. of lectures: 48

Learning Objectives:

To provide understanding and working knowledge of Indian Penal Code, Civil Procedure, Right to Information Act and Information Technology Act.

Learning Outcome:

This course will help students to acquire the knowledge about the Indian Penal Code, Civil Procedure, Right to Information Act and Information Technology Act 2005. Students will be acquainted by these laws.

TOPICS/CONTENTS:

Unit No 1: Civil Procedure Code, 1908 (12)

- 1.1 Structure and Jurisdiction of Civil Courts; Basic Understanding of Certain Terms
- 1.2 Order, Judgment and Decree, Stay of Suits, Cause of Action, *Res Judicata*, Summary Proceedings, Appeals, Reference
- 1.3 Review and Revision; Powers of Civil Court and their exercise by Tribunals; Institution of Suit; Summary Procedure

Unit No 2: Indian Penal Code, 1860 (12)

- 2.1 Introduction; Offences against Property-Criminal Misappropriation of Property
- 2.2 Criminal Breach of Trust, Cheating, Fraudulent Deeds and Dispositions of Property
- 2.3 Offences relating to Documents and Property Marks
- 2.4 Forgery; Defamation; Abetment and Criminal Conspiracy

Unit No 3: Right to Information Act, 2005 (12)

- 3.1 Key Definitions; Public Authorities & their Obligations
- 3.2 Role of Central/State Governments
- 3.3 Central Information Commission
- 3.4 State information Commission

Unit No. 4: Information Technology Act, 2000 (12)

- 4.1 Introduction, definition, important terms under the Act
- 4.2 Digital Signatures, Electronic Record, Certifying Authority, Digital Signature Certificate
- 4.3 Cyber Regulation Appellate Tribunal
- 4.4 Offences and Penalties; Rules relating to sensitive personal data under IT Act

Recommended Books

- 1. M. P. Jain, Indian Constitutional Law, Lexis Nexis (2015)
- 2. D.D. Basu, Constitutional Law of India, Lexis Nexis (2013)
- 3. Narendra Kumar, Constitutional Law of India, Allahabad Law Agency (2015)
- 4. H. M. Seervi, Constitutional Law of India, N.M. Tripathi
- 5. Arvind Datar, Commentary on Constitution of India (3 Vols), Lexis Nexis (2010)
- 6. Sathya Narayan (Ed), Selected Work of S.P. Sathe (3 Vols), Oxford University Press (2015)
- 7. M.P. Singh, V.N. Shukla's Constitution of India , Eastern Book Company, (2013)

**SYLLABUS FOR PGDTL (Sem. II) : (w. e. from June, 2019)
Academic Year 2019-2020**

Class : DTL (Semester-II)
Paper Code : PGDTL-202
Paper : - Title of Paper : Income Tax [Paper-II]
Credit : 04 No. of lectures: 48

Learning Objectives:

- To provide understanding of Direct Taxes including Rules pertaining thereto and their application to different business situations.
- To understand the deduction and Collection of Tax.
- To know the Tax Planning, tax evasion and tax avoidance and Return procedure.

Learning Outcome:

This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose.

TOPICS/CONTENTS

- Unit No 1: ASSESSMENT OF COMPANIES AND FIRM: (10)**
1.1. Assessment of Companies
1.2. Firm (Theory & Problems)
- Unit No 2: ASSESSMENT OF CO-OPERATIVE SOCIETIES AND TRUSTS: (10)**
2.1. Assessment of Co-operative Societies
2.2. Assessment of Charitable Trusts (Theory & Problems)
- Unit No 3: MISCELLANEOUS: (08)**
3.1 Income Tax authorities
3.2 Appeals and Revision
3.3 Deduction of Tax at Source - Advance payment of Tax -
3.4 Deduction and Collection of Tax At Source-Interest and penalties,
3.5 Offences and Prosecutions - (Theory & simple problems on TDS, Advance Tax & Interest Calculation)
- Unit No 4: RETURN OF INCOME: (08)**
4.1 Types of return
4.2 Procedure of filling return
4.3 Types of assessment
4.4 Procedure for assessment (Practical)
- Unit No 5: Practical Exposure: (14)**
5.1 Filling of income tax return,
5.2 Form- 16, Form- 16A, Form- 15G/15H, Form- 24B, Form- 26AS, ITR-1 to ITR-7.

Recommended Books:

- Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi.
- Dr. Bhagawati Prasad: Direct Taxes
- Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
- T. N. Manoharan: Hand Book of Income Tax Laws
- R. Mohan Lavis: Service Tax (Bharat Publishers, New Delhi)
- V.S. Datey: Indirect Taxes, Law and Practice (Taxman Publications, New Delhi)

**SYLLABUS FOR PGDTL (Sem. II) : (w. e. from June, 2019)
Academic Year 2019-2020**

Class : DTL (Semester-II)

Paper Code : PGDTL-203

Paper : -

Credit : 04

Title of Paper : IGST [Paper-II]

No. of lectures: 48

Learning Objectives:

1. To demonstrate progressive learning of various tax issues and tax forms related to IGST Act.
2. To develop professional skill within students.

Course Outcome:

1. Students can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
2. Students will complete a Project/ Written Assignment that integrates career orientation and or professional development skills.

TOPICS/CONTENTS

Unit No 1: Refund Integrated Tax to international Tourist (Sec.15) (12)

- 1.1 Refund of integrated tax paid on supply of goods to tourist leaving India

Unit No 2: Zero rated Supply, Apportionment of Tax to international Tourist (Sec.16 to19) (12)

- 2.1 Zero rated supply
- 2.2 Apportionment of tax and settlement of funds
- 2.3 transfer of input tax credit
- 2.4 Tax wrongfully collected and paid to central Government or State Government

Unit No 3: Miscellaneous (Sec.20 to 25) (10)

- 3.1 Application of provision of CGST Act
- 3.2 Import of services made on or after the appointed day
- 3.3 Power to make rules
- 3.4 Power to make regulations, laying of rules, regulations and notifications, removal of difficulties.

Unit No 4: Project/ Practical Work (14)

Recommended Books:

- GST Manual- four Major Acts
- The Central Goods and Service Tax Act 2017
- The Integrated Goods and service Tax Act 2017
- Union Territory Goods and serviced Tax act 2017
- GST Compensation to States Act 2017- Published by E.BC Lalbagh Lucknow
- Understanding GST – The Central Goods and Service Tax Act 2017 & The Intergated GST 2017, EBC. 34 Lalbagh, Lukhnow
- GST Ready Recknoer V.S. Datey Taxman's Publication
- GST A practical approach Vishsthma Chaudhary IRS CA, Anshu Dalima CA Shaifali Giridharwal Taxman's Publication.

**SYLLABUS FOR PGDTL (Sem. II) : (w. e. from June, 2019)
Academic Year 2019-2020**

Class : DTL (Semester-II)

Paper Code : PGDTL-204

Paper : -

Credit : 04

Title of Paper : Custom Act [Paper-II]

No. of lectures: 48

Learning Objectives:

- To provide understanding of Custom Act including Rules pertaining thereto and their application to different situations.
- To understand the legal Provisions Relating to Special Economic Zone.
- To know Provisions regarding Baggage Good Import or Export by Post & Stores.

Learning Outcome:

After the completion of this paper, the students will be able to have confidence in managing Custom Tax issues and also to settlement of Cases.

TOPICS/CONTENTS

Unit No 1: Transporting and Warehousing of Goods (12)

1.2 Goods In Transit

1.2 Warehousing and Drawback

1.3 Provisions Relating to Special Economic Zone. U/s 52 to U/s 76 (N)

Unit No 2: Provision regarding Import and Export of Goods (12)

2.1 Provisions regarding Baggage Good Import or Export by Post & Stores

2.2 Goods Import or Exported by Post Stores. U/s 77 to 90

Unit No 3: Provisions for transaction of Improper goods (12)

3.1 Coastal Goods and Vessels carrying Coastal Goods

3.2 Searches, Seizure & Arrest

3.3 Confiscation of Goods

3.4 Conveyance & Imposition of Penalties U/s 91 to 127

Unit No 4: Provision regarding Appeals (12)

4.1 Settlement of Cases

4.2 Appeals & Revision

4.3 Offences & Prosecutions

4.4 Miscellaneous U/s 127 A to 161.

Recommended Books:

1. Custom Law Manual: R.K. Jain
2. Custom Law Practice and Procedures : Taxman
3. How to handle Customs Problems.
4. Custom Law Practice and Procedures: Tukaram Shailendranath
5. Indirect Taxation : Custom Laws: CA Final : Prof. Vaidya

**SYLLABUS FOR PGDTL (Sem. II) : (w. e. from June, 2019)
Academic Year 2019-2020**

Class : DTL (Semester-II)
Paper Code : PGDTL-205
Paper : - Title of Paper : Book Keeping and Accountancy [Paper-II]
Credit : 04 No. of lectures: 48

Learning Objectives:

1. To Learn Accounting of Various Businesses.
2. To Impart the Knowledge of various Accounting Concepts.
3. To acquaint them Practical approach to accounts writing by using software package

Learning Outcome:

After reading this subject the students will be able to understand basic concepts in the areas of Book keeping and Accountancy and to connect acquired knowledge with practical problems in various business entities.

TOPICS/CONTENTS

Unit No 1: Single entry accounting system (12)

- 1.1 Conversion of Single Entry into Double Entry
- 1.2 Preparation of Cash Book

Unit No 2: Accounts for N.G.O. (Non-Profit Organization) (12)

Accounting of Educational Institutions, Hospitals, Clubs Practical Problems
Preparation of Income & Expenditure Account, Receipt and Payment Account, Balance Sheet

Unit No 3: Accounting for Professionals (12)

Accounts Keeping of Doctors, Chartered Accountants, Advocates, Engineers, Any Consultants, Architects. Preparation of Income & Expenditure Account, Receipt and Payment Account, Balance Sheet.

Unit No 4: Accounting for Various Trading Business Entities (12)

- 4.1 Accounting for Garment,
- 4.2 Accounting for Steel
- 4.3 Accounting for Stationery
- 4.4 Accounting for General Store
- 4.5 Accounting for Grocery
- 4.6 Accounting for Electrical & Electronics

Recommended Books:

1. Double Entry Book-Keeping :T.S. Grewal, sultan Chand
2. Accountancy for Standard XI By M.G.Patkar, PhadkePrakashan
3. Accountancy For Std. XII By M.G. Patkar , PhadkePrakashan
4. Corporate Accountancy - Excel Book
5. Computer Fundamentals by P.K. Sinha &Priti Sinha, 3rd edition, BPB pub.
6. Computers Today by S.Basandra Galgotia Publucation
