

Syllabus (CBCS) For DTL Com. w.e. from June 2022

Name of the Programme	:D.T.L.
Programme Code	: PCDTL
Semester	: Annual Pattern
Course Name	: General Law Affecting Taxation
Course Code	: PGDTL111
No. of Lectures	: 96

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.
- 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 the laws affecting directly and indirectly of taxation.
- The course will provide understanding and working knowledge of Indian Penal Code, Civil Procedure, Right to Information Act and Information Technology Act.

Unit No.	FIRST TERM Name of the Topic	Periods
I	CONSTITUTIONAL LAW (A) Salient Features of Indian Constitution. (B) Relevant Provisions As Given Below For Enactment Of Taxation Laws: (1) Powers Of Parliament And State Legislatures For Enactment Of Taxation Laws (Relevant Provisions) (2) Financial Relations Between The Union And The States. (Articles 264 To 291). (3) Money Bill And Finance Bill (4) Freedom Of Trade, Commerce And Intercourse. (Articles 301 To 307).	12
II	HINDU LAW (A) Application Of Hindu Law. (B) Sources & Schools Of Hindu Law. (C) Joint Family Coparcenary & Coparcenary Property (With Reference To Mitakshara Law & Dayabhaga Law)	12
III	HINDU SUCCESSION ACT 1956 (1) Kinds Of Legal Heirs And Section 6-Devolution Of Interest In Mitakshara Coparcenary Property. (2) Section 8-Succession To Property Of Male Hindu	12

	(3) Section 15-Succession Of Property Of Female Hindu Including Stridhan (4) Section 30-Testamentary Succession	
IV	INDIAN EVIDENCE ACT 1872 (A) Concept, Definition & Kinds Of Evidence. (B)Opinion Of Experts.(C)Facts Which Need Not Be Proved. (D) Public And Private Documents.(E)Burden Of Proof. (F)Examination & Cross Examination Of Witnesses.	12
	Total	48
Unit No.	SECOND TERM Name of the Topic	Periods
V	CODE OF CIVIL PROCEDURE,1908(AMMENDED UPTO DATE) (A) Structure and Jurisdiction of Civil Courts (B) Basic Understanding of certain terms---Judgement, Decree, Stay of Suits, Cause of Action, Summary Proceedings ,Appeals, Reference Review ,Revision. (C) Application Of Doctrine Of Res-Judicata To Taxation Laws.(Sec-11) (D) Summons (Sec 27-32) (E) Order No V—(1) Issue Of Summons –Rule No 1to 8. (2) Service Of Summons –Rule No-9 To 30. (F) Inherent Powers Of Authorities Conducting Judicial Proceedings & Limitations. (Section 151)	12
VI	INDIAN PENAL CODE, 1860. (A) Introduction. (B) Offences against Property, Criminal Misappropriation of Property, Fraudulent Deeds and Dispositions of Property. (C) Criminal Breach of Trust, Cheating. (D) Offences Relating to Documents and Property Marks. (E) Abetment, Criminal Conspiracy, Defamation, Forgery	12
VII	RIGHT TO INFORMATION ACT 2005 (A) Preliminary and Key Definitions. Public Authorities and their Obligations. (B) Request for Obtaining Information, Disposal of Request, Exemption from Disclosure of Information. (C) Public Information Officers, Their functions and Duties. (D) Central Information Commission and State Information Commission.	12
VIII	INFORMATION TECHNOLOGY ACT 2000 (A) Introduction, Definitions, Important terms under the ACT.	12

	(B) Digital Signature, Electronic Record, Digital Signature Certificate, Certifying authority. (C) Electronic Governance, Advantages and Disadvantages of E-Governance. (D) Offences and Penalties Relating to Sensitive Personal Data Under IT Act 2005.	
	Total	48

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)

Name of the Programme	: D.T.L. (Diploma in Taxation Law)
Programme Code	: PCDTL
Class	: DTL
Semester	: Term I & II
Course Name	: Income Tax
Course Code	: PCDTL112
No. of lectures	: 96

❖ **Course Outcome ::**

- The students will acquire the knowledge of various provisions of Income Tax Act, 1961.
- The course will impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- The students will understand how to compute Income Tax and various deductions under Income Tax.
- The course will equip the students to get in-depth knowledge of computation of total income & tax liability of different assessee along with its practical application.
- The students will acquaint with the procedure of filing income tax return and their assessment by tax authorities.
- The course will impart the knowledge of the provisions of penalties, offences and prosecutions under IT Act.

**Syllabus
TERM-I**

Unit No.	Name	No. of Lectures
I	INTRODUCTION TO INCOME TAX: History of Income Tax in India - Fundamental Concepts and definitions (Income, Previous Year, Assessment Year, Agricultural Income, Person, Assessee)- Rates of taxes - Residential status -Income Exempt from tax - Capital & Revenue, PAN (Theory)	06
II	HEADS OF INCOME: SALARIES & HOUSE PROPERTY: a) Salaries: Chargeability -Allowances - Perquisites - Deduction from Salaries (Theory & Problems) b) House Property: Annual Value-Self occupied property and let out property -deemed to be let out property - Permissible deductions (Theory & Problems)	12
III	INCOME FROM BUSINESS & PROFESSION: Meaning of Business / Profession - Deductions expressly allowed Depreciation -Specific disallowances (Theory & Problems)	12
IV	CAPITAL GAINS AND OTHER SOURCES A. Capital Gains: Meaning, Types and Exemptions B. Income from Other Sources: Chargeability - Deductions – Amounts not deductible. (Theory & Problems)	08
V	DEDUCTIONS (SECTION 80C TO 80U) AND TOTAL INCOME:	10

	Deductions from Gross Total Income Computation of Taxable Income of an Individuals (Theory & Problems)	
	Total No. of Lectures	48

Syllabus
TERM -II

Unit No.	Name	No. of Lectures
I	ASSESSMENT OF COMPANIES AND FIRM: 1. Assessment of Companies 2. Assessment of Firm (Theory & Problems)	14
II	ASSESSMENT OF CO-OPERATIVE SOCIETIES AND TRUSTS: 1. Assessment of Co-operative Societies 2. Assessment of Charitable Trusts (Theory & Problems)	12
III	MISCELLANEOUS: Clubbing of income - Set off and carry forward of losses - Income Tax authorities, Appeals and Revision, TDS/TCS - Advance payment of Tax, Interest - (Theory & simple problems on Advance Tax & Interest Calculation)	12
IV	RETURN, PENALTIES & OFFENCES: Types of return, Procedure of filling return, types of assessment, procedure for assessment, Interest and penalties, Offences and Prosecutions	10
		48

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: Handbook of Income Tax Laws
5. B.B. Lal&N.Vashisht: Direct Taxes (Pearson)
6. S. S. Gupta: Service Tax (Taxman Publications, New Delhi)
7. R. Mohan Lavis: Service Tax (Bharat Publishers, New Delhi)
8. V.S. Datey: Indirect Taxes, Law and Practice (Taxman Publications, New Delhi)

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: 30% Theory & 70% Practical.

Name of the Programme : D.T.L. (Diploma in Taxation Law)
Programme Code : PCDTL
Class : DTL
Semester : Term I & II
Course Name : Goods & Services Tax
Course Code : PCDTL113
No. of lectures : 96

❖ **Course Outcome ::**

- The students will acquire the knowledge of various provisions of Goods & Services Tax Act, 2017.
- The course will impart the knowledge of concepts of Input & Output nature of supplies.
- The students will understand how to get register under GST Act
- The students will acquaint with the procedure of filing GST return and their assessment by tax authorities.
- The course will impart the knowledge of the provisions of penalties, offences and prosecutions under GST Act.
- The course will develop professional skill among the students.
- Students will acquire practical skills to work as tax consultant, audit assistant etc.

**Syllabus
TERM-I**

Unit No.	Name	No. of Lectures
I	INTRODUCTION TO CGST: (SEC. 1, 2, 7 TO 11) Short title, extent and commencement, Definitions, Scope of supply, Tax liability on composite and mixed supplies, Levy and collection, Composition levy, Power to grant exemption from tax	10
II	TIME AND VALUE OF SUPPLY & ITC: (SEC. 12 TO 17) Time of supply of goods & services, Change in rate of tax in respect of supply of goods or services, Value of taxable supply, Eligibility and conditions for taking input tax credit, Apportionment and blocked credits.	12
III	REGISTRATION: (SEC. 22 TO 30) Persons liable for registration, Persons not liable for registration, Compulsory registration in certain cases, Procedure for registration, Deemed registration, Special provisions relating to casual taxable person and non-resident taxable person, Cancellation and Revocation of cancellation of registration.	12
IV	TAX INVOICE, ACCOUNTS, RECORDS AND RETURNS: (SECTION 31 TO 44) Tax invoice, Prohibition of unauthorised collection of tax, Amount of tax, Credit and debit notes, Accounts and other records, Period of retention of accounts, Furnishing details of inward & outward supplies, Furnishing of returns, Claim of ITC, Matching, reversal and reclaim of reduction in output tax liability, Annual return.	14
TOTAL		48

TERM- II

Unit No.	Name	No. of Lectures
I	MISCELLANEOUS PROVISIONS UNDER CGST: Payment of tax, interest, penalty and other amounts (Sec. 49), Interest on delayed payment of tax (Sec. 50), Refund of tax (Sec. 54), Interest on delayed refunds (Sec. 56), Self-assessment (Sec. 59), Provisional assessment (Sec. 60), Scrutiny of returns (Sec. 61)	10
II	INTRODUCTION TO IGST (SEC.1 TO 9) Short title, extent and commencement, Definitions, appointment of officers, authorization of officers of state tax or union territory tax as proper officer in certain circumstances, Levy and collection, collection under GST, provision for grant of exemption under GST, Inter State supply, Intra State Supply, Supplies in territorial waters.	12
III	PLACE OF SUPPLY, ZERO RATED SUPPLY (SEC.10 TO 14) Supply of goods other than imported into or exported from India, imported into or exported from India, location of supplier or location of recipient is outside India, Supplier of online information and database access or retrieval services	14
IV	Refund of integrated tax: (SEC.15 TO 19) Refund of integrated tax paid on supply of goods to tourist leaving India, Zero rated supply, Apportionment of tax and settlement of funds, transfer of input tax credit, Tax wrongfully collected and paid to central Government or State Government	12
	TOTAL	48

Recommended Books:

1. The Central Goods and Service Tax Act 2017
2. The Integrated Goods and service Tax Act 2017
3. GST Compensation to States Act 2017- Published by E.BC Lalbagh Luckhnow
4. The Central Goods and Service Tax Act 2017 & The Intergated GST 2017, EBC. 34
Lalbagh, Lukhnow
5. GST Ready Recknoer V.S. Datey Taxman's Publication
6. GST A practical approach Vishsthma Chaudhary IRS CA, Anshu Dalima CA Shaifali
Giridharwal Taxman's Publication.

Name of the Programme : D.T.L. (Diploma in Taxation Law)
Programme Code : PCDTL
Class : DTL
Semester : Term I & II
Course Name : Custom Act
Course Code : PCDTL114
No. of lectures : 96

❖ **Course Outcome ::**

- The students will acquire the knowledge of various provisions of Custom Act.
- The course will impart the knowledge of concepts of Importation and Exportation of Goods.
- The students will understand how to Levy and Exemptions from Custom Duties.
- The course will equip the students to get in-depth knowledge of Baggage Good, Coastal Goods etc.
- The course will impart the knowledge of the provisions of penalties, offences and prosecutions under Custom Act.
- The course will develop professional skill among the students to work as tax consultant, audit assistant etc.

Syllabus

TERM-I

Unit No.	Name	No. of Lectures
I	Introduction- Section 1 To 10	4
II	Prohibition On Importation and Exportation of Goods- U/s. 11(A) To 11(H)	12
III	Levy And Exemptions from Custom Duties, Price of Goods and Refund, Advance Ruling– U/s. 12 To 28(M)	14
IV	Provision Relating to Convenience Imports and Exports Goods Service, Clearance of Imports Goods and Clearance of Export Goods. –U/s. 29 to 49	18
		48

TERM-II

Unit No.	Name	No. of Lectures
I	Goods In Transit, Warehousing and Drawback. Provisions Relating to Special Economic Zone. U/s. 52 to U/s76 (N)	12
II	Provisions regarding Baggage Good Import or Export by Post & Stores, Goods Import or Exported by Post Stores U/s. 77 to 90	8
III	Coastal Goods and Vessels carrying Coastal Goods, Searches, Seizure & Arrest, Confiscation of Goods & Conveyance & Imposition of Penalties U/s. 91 to 127	16
IV	Settlement of Cases, Appeals, Revision, offences & Prosecutions & Miscellaneous U/s.127 to U/s.161.	12
		48

Recommended Books:

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

Name of the Programme : D.T.L. (Diploma in Taxation Law)
Programme Code : PCDTL
Class : DTL
Semester : Term I & II
Course Name : Business Accounting Practices
Course Code : PCDTL115
No. of lectures : 96

❖ **Course Outcome ::**

- The students will acquire the knowledge of basic accounting procedure.
- The course will impart the knowledge of single-entry system & double entry system.
- The students will understand how to prepare Bank Reconciliation Statement.
- The course will equip the students to get in-depth knowledge of final accounts of sole traders and partnership firm.
- The course will impart the knowledge of Accounts for Non-Profit Organization.
- The course will provide the knowledge of Computerized Accounting Environment.

Syllabus

TERM-I

Unit No.	Name	No. of Lectures
I	Fundamentals of Business Accounting: Meaning of book-keeping, definitions, Objectives, Double entry principles, and Important terms, Journal and Ledger, Subsidiary Books, Trial Balance	12
II	Final Accounts of Sole Traders and Partnership Firms: Trading Account, Profit & Loss Accounts, Balance Sheet, Introduction of Partnership, Meaning, Preparation of Partnership Final Accounts	12
III	Bank Reconciliation Statement: Preparation of Bank Reconciliation Statement.	12
IV	Single Entry System Preparation of Accounts from incomplete records.	12
	Total No of Lectures	48

TERM-II

Unit No.	Name	No. of Lectures
I	Accounts for Non-Profit Organization: Accounting of Educational Institutions, Hospitals, Clubs Preparation of Income & Expenditure A/c, Receipt & Payment Account, Balance Sheet	12
II	Accounting for Hotel Industry – Visitors Ledger Account, Calculation of Room Rent, Trading, Profit & Loss A/c, Balance Sheet	12
III	Goods and Services Tax Accounting: Concepts of GST, IGST, CGST and SGST, Input and Output Tax credit. Simple Accounting Entries	12
IV	Computerized Accounting Environment: Meaning and Introduction, Applications of Computerized Accounting System- Merits & Demerits, Difference between Manual Accounting & Computerized Accounting, Various Accounting Software used in recent era, Introduction to TALLY Accounting software, Features of Tally Accounting Software.	12
	Total No of Lectures	48

Recommended Books:

1. Double Entry Book-Keeping :T.S. Grewal, [Sultan Chand Publication]
2. Accountancy for Standard XI By M.G. Patkar, Phadke Prakashan
3. Accountancy For Std. XII By M.G. Patkar , Phadke Prakashan
4. Corporate Accountancy - Excel Book
5. Computer Fundamentals by P.K. Sinha & Priti Sinha, 3rd Edition, BPB pub.
6. Advanced Accounting – Shukla & Gravel
7. Advanced Accounting – S. N. Maheshwari
8. Advanced Accounting – Khan & Jain

