

14-12-2023 Rev
2022 pattern
2022-23
2022
Course outcome
2022-23

**Syllabus for Diploma in Taxation Laws (DTL) Annual Pattern
(2022 Pattern)**

Name of the Programme	: D.T.L.
Programme Code	: PCDTL
Class	: D.T.L.
Semester	: NA
Course Code	: PGDTL111
Course Title	: General Law Affecting Taxation
No. of Credits	: 04
No. of Teaching Hours	: 96

Course Objectives:

1. To make aware about the various sections of the Constitution of Indian related to taxation.
2. To acquaint them with the Hindu law and Hindu Succession Act 1956.
3. To impart the knowledge of general laws affecting taxation in India.
4. To know about different types legal practices applicable for taxation practice.
5. To make aware about the provisions of Indian Penal Code and taxation in India.
6. To instils the knowledge about legal procedures, methods of Piecemeal Distribution of Cash.
7. To impart the knowledge of the Right to Information Act 2005 and the Information Technology Act 2000.

Course Outcomes:

By the end of the course, students will be able to:

- CO1. Impart the knowledge of basic legal aspects related to taxation practice in India.
- CO2. Know about different types of acts and laws related to taxation.
- CO3. Aware about the legal procedure in taxation in India.
- CO4. Inculcate the knowledge about legal provisions and methods applicable for taxation.
- CO5. Impart the knowledge of Conversion of partnership firm in to limited company.
- CO6. Know about the importance of Right to Information Act and Information Technology Act.
- CO7. Make aware about the Hindu law and Hindu Succession Act.

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Topics and Learning Points

UNIT 1: Sources of Law

12 Lectures

- 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 decision.

UNIT 2: Constitution of India

12 Lectures

- 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 Lectures

- 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 Lectures

- 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

UNIT 5: Civil Procedure Code, 1908

12 Lectures

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

UNIT 6: Indian Penal Code, 1860

12 Lectures

- 6.1 Introduction; Offences against Property-Criminal Misappropriation of Property
- 6.2 Criminal Breach of Trust, Cheating, Fraudulent Deeds and Dispositions of Property
- 6.3 Offences relating to Documents and Property Marks
- 6.4 Forgery; Defamation; Abetment and Criminal Conspiracy

UNIT 7: Right to Information Act, 2005

12 Lectures

- 7.1 Key Definitions; Public Authorities & their Obligations
- 7.2 Role of Central/State Governments
- 7.3 Central Information Commission
- 7.4 State information Commission

UNIT 8: Information Technology Act, 2000

12 Lectures

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

References:

1. M. C. Shukla, T. S. Grewal and S. C. Gupta, "Advanced Accounting", S. Chand Publication, New Delhi
2. S. N. Maheshwari, "Advanced Accounting", Vikas Publishing House, New Delhi
3. R. L. Gupta, "Advanced Accounting", Sultan Chand & Co., New Delhi, The CA Journal of ICAI
4. P. C. Tulsian, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
5. Mukharji & M. Hanif, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi

Class: D.T.L.

Subject: D.T.L.

Course: General Laws Affecting Taxation

Course Code: PGDTL-101

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)							
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2					
CO 2	3	2					
CO 3	3	2					
CO 4	3	2					
CO 5			02				
CO 6					2		2
CO 7							

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will help students to acquire the knowledge about the constitution of India and knowledge of other related general laws.

CO2: Students will develop a deep understanding of legal procedure and systems of laws, enabling them to solve complex practical work.

CO3: Students will be acquainted by the sources of laws, basic idea of Constitution of India and Hindu Succession Act 1956.

CO4: Students will develop competence in analysing various legal aspects in their regular practice including legal procedure, system, forms, filing procedure as such.

PO2: Problem Solving

CO1: Students will apply their knowledge of various laws and legal procedures and sections to solve problems involving the legal aspects, legal notices, etc.

CO2: Students will use their understanding of legal knowledge and systems of to solve complex spatial problems, such as finding the answers and investigations.

CO3: Students will help students to acquire the knowledge about the Indian Penal Code, Civil Procedure, Right to Information Act and Information Technology Act 2005.

CO4: Students will be acquainted by the laws affecting directly and indirectly of taxation.

PO3: Communication skills

CO5: Students will apply their communication skills effectively, analyse the concepts and participate in healthy arguments and portray skill in communication and in writing.

PO5: Leadership quality – Global and multicultural perspective

CO6: Students will demonstrate the ability to understand their clients in their regular practice. This ability is essential for success in many different careers.

PO7: Ethical Responsibility

CO6: Students will apply knowledge of ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large. Students will also be provided understanding and working knowledge of Indian Penal Code, Civil Procedure, Right to Information Act and Information Technology Act.