

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

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

**DIPLOMA IN TAXATION LAW**

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|------------------------------|--------------------------|
| <b>Name of the Programme</b> | <b>: D.T.L.</b>          |
| <b>Programme Code</b>        | <b>: PCDTL</b>           |
| <b>Class</b>                 | <b>: DTL</b>             |
| <b>Semester</b>              | <b>: Term I &amp; II</b> |
| <b>Course Name</b>           | <b>: Income Tax</b>      |
| <b>Course Code</b>           | <b>: PCDTL102</b>        |
| <b>No. of Credits</b>        | <b>: 04</b>              |
| <b>No. of lectures</b>       | <b>: 48</b>              |

**❖ Course Objectives:**

1. To acquire the knowledge of various provisions of Income Tax Act, 1961
2. Impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
3. To understand how to compute Income Tax and various deductions under Income Tax.
4. To get in-depth knowledge of computation of total income & tax liability of different assessee along with its practical application.
5. To understand procedure of filing income tax return and their assessment by tax authorities.
6. To impart knowledge of the provisions of penalties, offences & prosecutions under IT Act.
7. To know about the different provisions of penalties, offences & prosecutions under IT Act.

**❖ Course Outcomes:**

- CO1: The students will acquire knowledge of various provisions of the Income Tax Act, 1961.
- CO2: The course will impart knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO3: The students will understand how to compute Income Tax and various deductions under Income Tax.
- CO4: 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.
- CO5: The students will become acquainted with the procedure of filing income tax return and their assessment by tax authorities.
- CO6: The course will impart knowledge of the provisions of penalties, offences and prosecutions under the IT Act.

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## Board of Studies in Accountancy & Taxation

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|------------------------------|---|
| <b>Name of the Programme</b> | <b>: D.T.L. (Diploma in Taxation Law)</b> |
| <b>Programme Code</b>        | <b>: PCDTL</b>                            |
| <b>Class</b>                 | <b>: DTL</b>                              |
| <b>Semester</b>              | <b>: Term I &amp; II</b>                  |
| <b>Course Name</b>           | <b>: Goods &amp; Services Tax</b>         |
| <b>Course Code</b>           | <b>: PCDTL103</b>                         |
| <b>No. of Credits</b>        | <b>: 04</b>                               |
| <b>No. of lectures</b>       | <b>: 48</b>                               |

### ❖ Course Objective s:

1. To acquire knowledge of various provisions of Goods & Services Tax Act, 2017.
2. To impart the knowledge of concepts of Input & Output nature of supplies.
3. To understand how to get register under GST Act
4. To acquaint the students with the procedure of filing GST return and their assessment by tax authorities.
5. To impart knowledge of the provisions of penalties, offences and prosecutions under GST Act.
6. To develop professional skills among the students.
7. To acquire practical skills to work as tax consultant, audit assistant etc.

### ❖ Course Outcomes:

CO1: The students will acquire the knowledge of various provisions of Goods & Services Tax Act, 2017.

CO2: The course will impart the knowledge of concepts of Input & Output nature of supplies.

CO3: The students will understand how to get register under GST Act

CO4: The students will become acquainted with the procedure of filing GST return and their assessment by tax authorities.

CO5: The course will impart knowledge of the provisions of penalties, offences and prosecutions under the GST Act.

CO6: The course will develop professional skills among the students.

CO7: Students will acquire practical skills to work as tax consultant, audit assistant etc.

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| <b>Name of the Programme</b> | <b>: D.T.L. (Diploma in Taxation Law)</b> |
| <b>Programme Code</b>        | <b>: PCDTL</b>                            |
| <b>Class</b>                 | <b>: DTL</b>                              |
| <b>Semester</b>              | <b>: Term I &amp; II</b>                  |
| <b>Course Name</b>           | <b>: Custom Duty</b>                      |
| <b>Course Code</b>           | <b>: PCDTL104</b>                         |
| <b>No. of Credits</b>        | <b>: 04</b>                               |
| <b>No. of lectures</b>       | <b>: 48</b>                               |

### ❖ Course Objectives:

1. To get knowledge of various provisions of the Custom Act.
2. To Impart the knowledge of concepts of Importation and Exportation of Goods.
3. To understand how to Levy and Exemptions from Custom Duties.
4. To get in-depth knowledge of Baggage Good, Coastal Goods etc.
5. To Impart the knowledge of the provisions of penalties, offences and prosecutions under Custom Act.
6. To develop professional skills among the students to work as tax consultant, audit assistant etc.

### ❖ Course Outcomes:

- CO1: The students will acquire the knowledge of various provisions of the Custom Act.
- CO2: The course will impart knowledge of concepts of Importation and Exportation of Goods.
- CO3: The students will understand how to Levy and Exemptions from Custom Duties.
- CO4: The course will equip the students to get in-depth knowledge of Baggage Good, Coastal Goods etc.
- CO5: The course will impart the knowledge of the provisions of penalties, offences and prosecutions under Custom Act.
- CO6: The course will develop professional skills among the students to work as tax consultant, audit assistant etc.

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## Board of Studies in Accountancy & Taxation

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| <b>Name of the Programme</b> | <b>: D.T.L. (Diploma in Taxation Law)</b> |
| <b>Programme Code</b>        | <b>: PCDTL</b>                            |
| <b>Class</b>                 | <b>: DTL</b>                              |
| <b>Semester</b>              | <b>: Term I &amp; II</b>                  |
| <b>Course Name</b>           | <b>: Business Accounting Practices</b>    |
| <b>Course Code</b>           | <b>: PCDTL105</b>                         |
| <b>No. of Credits</b>        | <b>: 04</b>                               |
| <b>No. of lectures</b>       | <b>: 48</b>                               |

### ❖ Course Objectives:

1. To acquire knowledge of basic accounting procedures.
2. To Impart the knowledge of single-entry system & double entry system.
3. To understand how to prepare Bank Reconciliation Statement.
4. To get in-depth knowledge of final accounts of sole traders and partnership firm.
5. To impart the knowledge of Accounts for Non-Profit Organization.
6. To get knowledge of Computerized Accounting Environment.
7. To get knowledge of operating of Tally Accounting Software for recording business transactions.

### ❖ Course Outcomes:

- CO1. The students will acquire knowledge of basic accounting procedures.
- CO2. The course will impart knowledge of single-entry system & double entry system.
- CO3. The students will understand how to prepare a Bank Reconciliation Statement.
- CO4. The course will equip the students to get in-depth knowledge of the final accounts of sole traders and partnership firms.
- CO5. The course will impart the knowledge of Accounts for Non-Profit Organization.
- CO6. The course will provide knowledge of Computerized Accounting Environment.
- CO7. Students will get knowledge of operating of Tally Accounting Software for recording business transactions.

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