ACADEMIC (1 BOARD OF STUDIES) SECTION

Phone: (02462) 229542  
Fax: (02462) 229574  
Website: www.srtmun.ac.in  
E-mail: bos.srtmun@gmail.com

P R I M E R A

या परिप्रेक्ष्याचे सर्व संबंधितपणे कार्यक्षेत्र प्रस्तुत विद्यापीठात्त्वकर्त्यांनी क्षेत्रातील विद्यापीठाचे शासक महाविद्यालय, 

नामदेव, येथे बांग्ला विद्यापीठातील खालील विषयातील अभ्यासक्रम रूपांतरकिते वर्ष २०१९-२० पासून लगून 

cरण्याच्या वर्षाखालील शासक महाविद्यालयास यांनी सल्ला दिली आहे.


संदर्भात प्रस्तुत विषयातील अभ्यासक्रम वर्षातील प्रस्तुत विद्यापीठात्त्वकर्त्यांनी विद्यापीठात्त्वकर्त्यांनी 

संदर्भात आहेत. तरी संदर्भात बाबत ही सर्व संबंधितपणे निर्देशानावर आपल्या ध्येयाची उपलब्धी आहेत.

'प्राचीन' परिषद, विषयांच्या नांदपेड़, शाखा : शीर्षक – २०१९/परिषद/पदस्थान–सीयोंसेंसमूह/अभ्यासक्रम/ 

२०१९-२०/७०३
dिवस : २६.०७.२०१९.

स्वाक्षरित /—

उपकुलसंविदा

शीर्षक (२–अभ्याससंदर्भ विभाग)

प्रत माहिती व पुढील कार्यवाहानेने:

1) मा. कृत्रिम समाचार यांने कार्यालय, प्रस्तुत विद्यापीठ. 
2) मा. संवादक, परिषद व मूल्यमानने मंडळ, प्रस्तुत विद्यापीठ. 
3) प्राध्यापक, व्यावहारिक महाविद्यालय, नामदेव. 
4) साहित्यकृत मूल्यमानने मंडळ, प्रस्तुत विद्यापीठ. 
5) उपकुलसंविदा, पात्रता विभाग, प्रस्तुत विद्यापीठ. 
6) साहित्यसंगत, शीर्षक विभाग, प्रस्तुत विद्यापीठ.
Swami Ramanand Teerth Marathwada University,
Nanded

P.G. Diploma in Tax Procedure & Practice

Under the Faculty of

Commerce & Management

PROGRAM STRUCTURE

(Structured with effect from Academic Year 2019-20)
PROGRAM DETAILS

<table>
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<th>Name of the Programme</th>
<th>P.G. Diploma in Tax Procedure &amp; Practice</th>
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TEACHING PEDAGOGIES:

1. Formal lectures as well as visiting speakers (Resource Persons) from universities / business and industry.
2. Seminar discussion, test, tutorials / home assignments.
3. Case discussions and Presentations.
4. Training and Project work discussion.

OBJECTIVES OF THE PROGRAMME:

The objectives of P.G. Diploma in Tax Procedure & Practice are under.

1. To equip the students with a high level of conceptual, analytical and descriptive abilities in Taxation field.
2. To enable them to understand and comprehend complex environment and handle their job competitively and effectively.
3. To strengthen their decision-making abilities and skill.
4. To develop the students for tax consultancy services.
5. To provide advanced understanding in Direct and Indirect taxes in business organization and Government Organizations for occupying positions like consultants, analysts and researchers.
6. To make acquaint to the students in the field of Tax Consultancy for becoming successful Tax Consultants.

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED, Vishnupuri, Nanded- 431 606
P.G. Diploma in Tax Procedure & Practice (Semester I)

SYLLABUS (CBCS Pattern)

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Note: Students are allowed to earn credits from MOOC Courses, as they are transferable to Training and Project Work.
P.G. Diploma in Tax Procedure & Practice (T.P.P)

Semester-I

Paper No. 1

Income Tax Procedure & Practice-I

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Course Objectives:
1. To make acquaint the students with the advanced tax procedures and practices in India for computation of Income tax.
2. To provide better understanding the concepts of Income Tax and utilizing of such in practical life.

Prerequisite:
- Basic knowledge of Commerce.
- Basic Knowledge of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

Utilities:
- Students can become:
  - Income Tax Consultant
  - Income Tax Practitioner
  - Income Tax Analyst
  - Income Tax Planner

Unit –I Basic Concepts of Income Tax, Residential Status and Income Exempted from Tax

Unit–II Income from Salaries
Point of time when Salary income chargeable to tax, Allowances and other benefits which forms a part of Salary, Perquisites, Computation of Income chargeable to income under the head of salaries

Unit–III Income from House Properties
Meaning and Tax treatment of Composite Rent, Computation of Annual value, Deductions u/s 24, Computation of Income chargeable to tax under the head of House Properties
**Unit–IV Profits and Gains of Business or Professions**

Difference between Business and Profession, Expenses or payments which are liable for deductions, Expenditure or payments which are not liable for deductions, Receipts deemed to be chargeable for tax, Section 44AA, 44AB, 44AD, 44ADA, 44AE, Computation of income under the profits and gains from business or profession

**Unit-V Income from Capital Gains and Income from Other Sources**

Classifications of Capital Assets, Determination of Short term and Long term capital assets, Deductions u/s 54, 54B, 54D, 54EC, 54F, Computation of income under Capital Gain, Incomes which were chargeable to tax, Admissible deductions and Inadmissible deductions, Computation of income under Income from Other sources

**Note:** The provisions and regulations of Income Tax Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

**Suggested Readings:**

- Taxman : Student guide to income tax by Dr. Vinod Singhaniya, Dr. Monica Sighaniya
- Sahitya Bhawan : Direct Tax Law and Practices By Dr.H.C Mharotra Dr. S.P Goyal
- Snow White : Direct Tax Laws and International Taxes by T.N. Manoharan & G.R. Hari
P.G. Diploma in Tax Procedure & Practice (T.P.P)
Semester-I
Paper No. 2
GST Procedure & Practice-I

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Course Objectives:
1. To make acquaint the students with the advanced tax procedures and practices in India for computation of GST.
2. To provide better understanding the concepts of GST and utilizing of such in practical life.

Prerequisite:
- Basic knowledge of Commerce.
- Basic Knowledge of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

Utilities:
- Students can become:
  - GST Consultant
  - GST Tax Practitioner
  - GST Analyst
  - GST Planner

Unit –I Basic Concept of Indirect Taxes and Constitution Levy of GST
Basic Concept of Indirect Tax and its Levy, Features of Indirect Taxes, Genesis of GST in India, Concept of GST and its need in India, Benefits of GST, Constitutional Provisions

Unit –II Application of CGST and IGST
Concept of CGST, SGST and IGST, Applicability of CGST, SGST and IGST

Unit –III Concept of Supply
Definition of Supply, Meaning and Scope of Supply, What does constitutes to Supply under GST, Supply exempt from GST, Composite and Mixed Supply

Unit –IV Time of Supply and Value of Supply
Supply of Goods & services where GST is applicable, Forward Charge and Reverse Charge, Supply of Vouchers, Supply for Residual Cases

Unit –V Exemptions from GST and Input Tax Credit
Power of Government to Grant exemptions, Goods exempt from GST, Services exempt from GST, Eligibility & Conditions for Input Tax Credit, Utilization of Input Tax Credit, Input Tax Credit when exempted as well as taxable supplies made, Input Service Distributor
Note: The provisions and regulations of GST Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

Suggested Readings:
- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Materials
P.G. Diploma in Tax Procedure & Practice (T.P.P)  
Semester-I  
Paper No. 3  
Tax Procedures & Provisions-I (Income Tax)

Course Objectives:  
1. To make acquaint the students with the advanced tax procedures and practices in India for computation of Income tax.  
2. To provide better understanding the concepts of Income Tax and utilizing of such in practical life.

Prerequisite:  
- Basic knowledge of Commerce.  
- Basic Knowledge of Computer Applications.  
- Basic Concepts of Accounting.  
- Availability of Computer Lab.

Utilities:  
Students can become:  
- Income Tax Consultant  
- Income Tax Practitioner  
- Income Tax Analyst  
- Income Tax Planner

Unit –I Income Tax Authorities  
Identify the Income tax Authorities, Provisions appointment, control and jurisdiction, Powers of Income Tax Authorities

Unit –II Returns of Income under Income Tax Act and Assessments  
Various Returns under Income Tax Act, Mandatory of Income Tax Return Filling, Due Dates for filling returns, Belated Returns, Revise Returns and Defective Returns, Self Assessment, Summery Assessment, Scrutiny Assessment and Best judgment Assessment

Unit –III Appeals and Revisions and Settlement of Cases  
Time limit for filling Appeals before different Authorities, Powers of different appellate authorities, Procedures for Revision, Time limit for Revision of order, Meaning of Cases and Application, Constitution of settlement Commission, Powers of Settlement Commission, Abatement of Settlement

Unit-IV Penalties and Prosecutions  
General Principles of Imposing Penalty & Different Penalty for offences, Provisions relating to Prosecution
Unit-V Special provisions regarding Survey, Search and Seizures

Authorities of Survey, Search and Seizure, Powers and Duties of Authority conducting Search and Seizure

**Note:** The provisions and regulations of Income Tax Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

**Suggested Readings:**
- Taxman : Student guide to income tax by Dr. Vinod Singhaniya, Dr. Monica Singhaniya
- Sahitya Bhawan : Direct Tax Law and Practices By Dr.H.C Mharotra Dr. S.P Goyal
- Snow White : Direct Tax Laws and International Taxes by T.N. Manoharan & G.R. Hari
P.G. Diploma in Tax Procedure & Practice (T.P.P)  
Semester-I  
Paper No. 4  
Training & Project Work-I (Income Tax)

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It is mandatory to complete one month training under Chartered Accountants or Tax Consultants during the semester of the course and submit project work book on the same at the year end.

The training work should cover the following areas of Income Tax:

- Accounting and Transactions recording in Software namely Tally.ERP
- Registration Procedures in Income Tax
- Recording transactions in Income Tax
- Computation of Total income Tax liability in Income Tax
- Filling Income Tax Returns
- Provisions of Advance Tax, TDS and TCS and payment of the same
- Knowledge relating to replaying the Notice

Note:

1. The Practical exam (Project Viva Voce) for the subject of Training & Project Work-I (Income Tax) will be conducted and marks will be submitted at the end of the year with the subject of Training & Project Work-II (GST).
2. The marks of training work for the subject of Training & Project Work-I (Income Tax) will be submitted at the end of the year with the subject of Training & Project Work-II (GST) on the basis of successful completion of training under Chartered Accountants or Tax Consultants.
SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,
Vishnupuri, Nanded- 431 606
P.G. Diploma in Tax Procedure & Practice (Semester II)

SYLLABUS (CBCS Pattern)
W.e.f. 2019-20

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Note: Students can earn credits from Training & Project work or Credits from MOOC Courses are transferrable.
Course Objectives:
1. To make acquaint the students with the advanced tax procedures and practices in India for computation of Income tax.
2. To provide better understanding the concepts of Income and utilizing of such in practical life.

Prerequisite:
- Basic knowledge of Commerce.
- Basic Knowledge |of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

Utilities:
Students can become:
- Income Tax Consultant
- Income Tax Practitioner
- Income Tax Analyst
- Income Tax Planner

Unit I - Income of other persons included in Assesssee’s Total Income and Set off and carry forward of losses
Provisions of Clubbing of incomes at various stages, Clubbing of income in case of Minor, Distinguish between Inter-Head and Inter-Source, Conditions to be satisfied for Set off and carry forward of Losses, Computation of Total Income after considering set off and carry forward

Unit –II Advance Tax
Concept and applicability of Advance Tax, Liability to pay Advance Tax, Installments of paying Advance Tax

Unit –III Tax Deducted at Sources and Tax Collection at Sources
Provisions of deducting Tax at sources, Concept of Tax Collection at Source, Computation of TDS and TCS at various sources
Unit –IV Interest on Non Payment of Taxes and Refund of Excess Payment of Tax
Delay in filing of Tax Returns, Delay of Shortfall of paying Advance Tax, Deferred Payment of Advance Tax, Process to Claim Income Tax Refund, Interest on Refund, Refund pending due to Incorrect details

Unit-V Computation of Total Income and Tax Liability of Individual & HUF
Computation of Gross Total Income from various heads and sources, Deductions under Chapter VI-A, Computation of Tax Liability after considering the various aspects

Note: The provisions and regulations of Income Tax Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

Suggested Readings:
- Taxman : Student guide to income tax by Dr. Vinod Singhaniya, Dr. Monica Singhaniya
- Sahitya Bhawan : Direct Tax Law and Practices By Dr. H.C Mharotra Dr. S.P Goyal
- Snow White : Direct Tax Laws and International Taxes by T.N. Manoharan & G.R. Hari
Course Objectives:
1. To make acquaint the students with the advanced tax procedures and practices in India for computation of GST.
2. To provide better understanding the concepts of GST and utilizing of such in practical life.

Prerequisite:
- Basic knowledge of Commerce.
- Basic Knowledge of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

Utilities:
Students can become:
- GST Consultant
- GST Practitioner
- GST Analyst
- GST Planner

Unit I–Reverse Charge Mechanism
Meaning of Reverse Charge Mechanism, Services and Persons under Reverse Charge, General Provisions applicable to Reverse Charge, Tax under Reverse Charge

Unit II–Composition Levy
Overview of Scheme, Turnover limit for Levy, Conditions for Composition, Validity for Composition

Unit III Payment of tax
Kinds of Ledgers to be maintained, Utilization of Credit, Interest in Delayed payment, Tax wrongfully collected or paid

Unit IV Interest on Non Payment of GST
Interest on delayed payment of tax, Tax wrongfully collected & paid to Central/State Government
Unit –V Computation of GST
Practical Problems on Computation of GST, Computation of GST along with Interest

Note: The provisions and regulations of GST Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

Suggested Readings:
• Taxmann : GST Law & Procedures by Anandaday Misshra
• Taxmann : GST Ready Reckoner by V.S. Datey
• ICAI : CA-Intermediate Indirect Tax Study Materials
P.G. Diploma in Tax Procedure & Practice (T.P.P)  
Semester-II  
Paper No. 7  
Tax Procedures & Provisions-II (GST)

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Course Objectives:
1. To make acquaint the students with the advanced tax procedures and practices in India for computation of GST.
2. To provide better understanding the concepts of GST and utilizing of such in practical life.

Prerequisite:
- Basic knowledge of Commerce.
- Basic Knowledge of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

Utilities:
Students can become:
- GST Consultant
- GST Practitioner
- GST Analyst
- GST Planner

Unit –I Registration and Tax Invoice-Debit and Credit Note
Persons liable for registration, Compulsory Registration, Persons not liable for Registration, Procedures, Amendments, Cancellation and Revocation of Registration, Tax Invoice, Credit & Debit Notes, E-way Bill

Unit–II Returns, Account, Record and Assessment & Audit
Returns on Monthly, Returns on Quarterly and Annual returns under GST, Accounting under GST, Accounts & Records to be maintained, Audit under GST, Special Audit under GST, Assessment under GST

Unit–III Inspection, Search, Seizure & Arrest
Inspection procedures under GST, Search under GST, Procedures for Seizure under GST, Arrest authority in GST Act

Unit IV–Demand & Recovery and Offences & Penalties
When can demand is raised by GST Authority, Type of Recoveries, Offences in GST Act, Penalty under GST
Unit V—Appeal & Revision
Disputes and Appeals, Rules for filling an Appeal, Revisions of Appeal filled

Note: The provisions and regulations of GST Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

Suggested Readings:
- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Material
P.G. Diploma in Tax Procedure & Practice (T.P.P)
Semester-I
Paper No. 8
Training & Project Work-II (GST)

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It is mandatory to complete one month training under Chartered Accountants or Tax Consultants during the semester of the course and submit project work book on the same at the year end.

The training work should cover the following areas of GST:

- Accounting and Transactions recording in Software namely Tally.ERP
- Registration Procedures in GST
- Recording transactions in GST
- Computation of Total income Tax liability in GST
- Input Tax Credit in GST and Tax computation in Composition Scheme
- Filling GST Monthly, Quarterly and Annual Returns
- Knowledge relating to replaying the Notice

Note:

1. The Practical exam (Project Viva Voce) for the subject of Training & Project Work-II (GST) will be conducted and marks will be submitted at the end of the year,
2. The marks of training work for the subject of Training & Project Work-II (GST) will be submitted at the end of the year on the basis of successful completion of training work under Chartered Accountants or Tax Consultants.