



**BHARATI VIDYAPEETH  
DEEMED TO BE UNIVERSITY, PUNE (INDIA)**

(Established u/s 3 of the UGC Act, 1956 vide Notification No.F.9-15/95-U-3 of the Govt. of India)

**'A+' Grade Accreditation by NAAC**

**"Social Transformation Through Dynamic Education"**

**SCHOOL OF DISTANCE EDUCATION**

**PROGRAMME GUIDE**  
**OF**  
**DIPLOMA IN TAXATION LAW**  
**(DTL)**  
**With effect from 2018-19**

## **BHARATI VIDYAPEETH DEEMED TO BE UNIVERSITY, PUNE**

### **SCHOOL OF DISTANCE EDUCATION**

**Under The Faculty of Law**

#### **DIPLOMA IN TAXATION LAW**

**(Choice Based Credit and Grade System)**

**(To be implemented from July 2018)**

#### **1. AIM AND OBJECTIVE**

This programme is aimed at individuals who wish to extend their professional expertise and combine it with a broad based understanding of the taxation structure. The programme enables a candidate to start income tax & sale tax consultancies.

#### **2. ACADEMIC PLANNER**

	<b>For June Admission Session Students</b>	<b>For January Admission Session Students</b>
<b>Admission Date</b>	1 <sup>st</sup> July to 30 <sup>th</sup> September	1 <sup>st</sup> January to 28 <sup>th</sup> February
<b>Eligibility Document Submission</b>	1 <sup>st</sup> July to 30 <sup>th</sup> September	1 <sup>st</sup> January to 31 <sup>st</sup> March
<b>Internal Home Assignment Submission</b>	1 <sup>st</sup> October to 31 <sup>st</sup> October	1 <sup>st</sup> March to 31 <sup>st</sup> March
<b>Examination Form Submission</b>	January to February	July to August
<b>University Examinations</b>	April - May	October - November

#### **3. ADMISSION PROCEDURE**

The Application Form is available at each Academic Study Centres. The candidate will have to apply for admission to any academic programme of his / her choice in the prescribed form attached with Information booklet. University has made available the facility of 'Online application for Admission' to the students to apply for admission to the various programs. The candidate will be admitted provisionally to the programme on verification of the eligibility for admission. He / She will be asked to complete the eligibility requirement by submitting the required Marksheets, Leaving/Transfer Certificate, Educational Gap Certificate (if required), Aadhaar Card etc. After verification of required documents candidate admission will be confirmed.

#### **4. ELIGIBILITY:**

The candidate must be a graduate of any Faculty either of this University or of any other University whose degree is recognized, or equivalent to the corresponding degree of this University.

#### **5. DURATION:**

The duration of diploma programme conducted through open and distance learning mode is a one academic year although student may complete the programme gradually within a maximum period of Three years.

## 6. MEDIUM OF COURSE:

The medium of instruction and examination is English only.

## 7. COURSE STRUCTURE :

Sr. No.	Name of the Course	No. of Marks	No. of Credits	Study Input (in hrs.)
1.	INCOME TAX ACT, 1961	100	8	240
2.	CENTRAL GOODS AND SERVICE TAX LAW	100	8	240
3.	INTEGRATED GST LAW & PROFESSIONAL TAX	100	8	240
4.	CUSTOMS LAW AND FOREIGN TRADE POLICY	100	8	240
<b>Total</b>		<b>400 Marks</b>	<b>32 Credits</b>	<b>960 Hours</b>

## 8. CREDIT SYSTEM:

Each Diploma Programme consists of four courses. Each course is allotted 8 credits. The total number of credits for every programme is 32. Each credit constitutes 30 hrs. Hence the study input hours for each course shall be 240 hrs. The study input has to be fulfilled as follows:

<b>Study Input = 240 hrs (per course)</b>			
<b>Credit = 8 credits (per course)</b>			
<b>Counseling sessions (24 hrs)</b>		<b>Self-Learning Material (SLM) Size of e-content</b>	<b>Assignments</b>
Synchronous Chat	Asynchronous Chat (Discussion forum)		
12 hrs	8 Topics	30 Units	4

### \* Synchronous Chat:

It shall be a face to face interaction of the student with the faculty which shall include the counseling sessions, difficulty solving etc.

### \*Asynchronous Chat:

It shall provide a virtual platform where the faculty through online discussion forums resolves the difficulties of the student related to particular topics

### \*Self-Learning Material (SLM):

As the programme is conducted in distance learning mode the student shall be provided with necessary self learning material which he/she needs to review regularly.

**\*Assignments:**

The student needs to submit 4 assignments which shall carry 20 marks (5 marks per assignment)

**9. SCHEME OF EXAMINATION:**

The examination for the diploma programme will be held at the end of the academic year. The medium of instruction and the examination shall be in English. Each course shall be evaluated out of 100 marks out of which 80 marks are for a written examination which will be conducted by the university & 20 marks for submission of assignments.

**10. STANDARD OF PASSING:**

In order to pass in the course and to earn the assigned credits the student must obtain 50% marks at the written examination and 50% marks in evaluation of assignments.

**11. AWARD OF HONORS:**

The criteria for the award of honors are as follows:

<b>Range of Marks (in %)</b>	<b>Division</b>
75% and above	Distinction
60% and above but less than 75%	First class
50 % and above but less than 60%	Second class

## **PAPER 1 : INCOME TAX ACT, 1961**

### **Unit 1: Definition (Sec.2)**

Assessee, Assessment year, Previous year, Income, Person, Capital Assets, Agricultural Income, Capital and Revenue Receipts & Expenditure.

### **Unit 2: Scope of Total Income & Residential Status of different Assesseees**

### **Unit 3: Computation of taxable Income under different heads of income a.**

Salaries

- b. Income from House Property
- c. Profit and gain from business or profession
- d. Capital gains
- e. Income from other sources

### **Unit 4: Assessment of individual**

### **Unit 5: Income of other persons included in Assessee's total Income**

### **Unit 6: Income Exempted from Tax.**

### **Unit 7: Deductions from gross total Income**

### **Unit 8: Set off and carry forward of losses**

### **Unit 9: Income Tax Authorities**

### **Unit 10: Deduction and collection of Tax at Source.**

### **Unit 11: Refunds, appeals and Revision**

### **Unit 12: Penalties and Prosecutions**

## **PAPER 2 : CENTRAL GOODS AND SERVICE TAX LAW**

**Unit 1:** Constitutional aspects

**Unit 2:** Levy and collection of CGST – Application of CGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax; Exemption from tax; Composition levy

**Unit 3:** Place of supply

**Unit 4:** Time and Value of supply

**Unit 5:** Input tax credit

**Unit 6:** Computation of GST liability

**Unit 7:** Procedures under GST – All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work

**Unit 8:** Provisions relating to electronic commerce

**Unit 9:** Liability to pay in certain cases

**Unit 10:** Administration of GST; Assessment and Audit

**Unit 11:** Inspection, Search, Seizure and Arrest

**Unit 12:** Demand and Recovery

**Unit 13:** Offences and Penalties

**Unit 14:** Advance Ruling

**Unit 15:** Appeals and Revision

**Unit 16:** Other provisions

## **PAPER III: INTEGRATED GOODS AND SERVICE TAX LAW & PROFESSIONAL TAX**

### **A. Integrated Goods and Service Tax Law**

**Unit 1:** Levy and collection of Tax

**Unit 2:** Determination of nature of Interstate and Intra state supply

**Unit 3:** Place of supply of Goods or Services or both

**Unit 4:** Refund of Integrated Tax to International Tourist

**Unit 5:** Zero rated supply

**Unit 6:** Apportionment of tax and settlement of funds

**Unit 7:** Miscellaneous provisions

### **C. Profession Tax Act**

**Unit 8:** Certificate of Registration and Enrolment

**Unit 9:** Rate of Profession Tax

**Unit 10:** Exemption from paying profession Tax

**Unit 11:** Return

## PAPER IV: CUSTOMS LAW AND FOREIGN TRADE POLICY

### A. CUSTOM ACT, 1962

#### Unit 1: Definitions:

Goods, Indian customs waters, fund, customs area, Import manifest, export manifest,

#### Unit 2: - Type of Custom Duties.

- Prohibition on importation and exportation of goods

#### Unit 3: - Levy of and exemption from custom Duties

- Clearances of Imported and exported goods

- Tax Liability and valuation of goods.

#### Unit 4: - Custom Authorities and their powers

- Warehousing, Drawback.

- Baggage, import or Export through post

#### Unit 5: - Penalties and prosecution

- Appeals and Revision

- Search, seizure and Arrest.

### B. Foreign Trade Policy

#### Unit 6: Introduction to Foreign Trade Policy

Legislation governing FTP, Salient features of an FTP, Administration of FTP, and Contents of

FTP and other related provisions

#### Unit 7: Basic concepts relating to import or export of Goods

#### Unit 8: Basic concepts relating to export promotion schemes provided under Foreign Trade Policy