

# DIPLOMA IN TAXATION LAWS

(D.T.L)

❖ **Objective:**

The Programme is designed to develop experts who have practical & theoretical understanding of Taxation Laws. The focus is on non-law graduates waiting to pursue a career in tax planning & investment management.

❖ **Duration:- 1 Year**

❖ **Eligibility:** Bachelor Degree in any faculty from a recognized University in any discipline.

❖ **Structure:**

The list of courses prescribed for study & examination is as given below,

PAPER	SUBJECT	TOTAL MARKS
PAPER I	INCOME TAX ACT, 1961	100
PAPER II	CENTRAL GOODS AND SERVICE TAX LAW	100
PAPER III	INTEGRATED GST LAW & PROFESSIONAL TAX	100
PAPER IV	CUSTOMS LAW AND FOREIGN TRADE POLICY	100

❖ **Examination Pattern:**

The theory examination shall be 100 marks for each paper.

## **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

### **Books Recommended:**

1. Taxman's Direct Taxes, Law & Practice by Dr. Vinodighania
2. Bharat's Direct Taxes Law and Practice by Dr. Girish Aahuja and Dr. Ravi Gupta
3. Direct Tax Laws & by Manoharan T.N.

## **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

### **Books Recommended:**

1. GST How to Meet Your Obligations (Set of 2 Volumes) - By S S Gupta
2. Taxmann's GST Ready Reckoner - By V. S. Datey

## **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

**Unit4:** Refund of Integrated Tax to International Tourist

**Unit5:** Zero rated supply

**Unit6:** Apportionment of tax and settlement of funds

**Unit7:** 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

### **Books Recommended:**

1. GST How to Meet Your Obligations (Set of 2 Volumes) - By S S Gupta
2. Taxmann's GST Ready Reckoner - By V. S. Datey
3. The Profession Tax act, 1975

## **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

#### **Books Recommended:**

1. Taxmann's Customs Law: By V.S. Datey
2. Taxmann's guide to Foreign Trade Policy 2015-2020: By V. S. Datey