

1. Course Title :- **Diploma in Taxation Law (DTL)**
2. Course duration :- One Year (1)
3. Minimum Eligibility :- Any Graduation Pass
Of Student Admission
4. Eligibility of Teacher :- Master of Degree of Commerce /C.A.
/
Master Degree in Law.
5. Required Infrastructure :- Class Room / Computer Lab.
6. Course Fees :- 10,000/- (Ten Thousand only.)
7. Examination Pattern :-

A. Theory Paper Title & Total Mark & Passing Marks.

Sr. No.	Paper Title	Total Marks	Passing Marks
1.	Income Tax Theory	100	40
2.	Indirect Tax & (GST)	100	40

B. Practical Paper Title, Total Marks & Passing Marks.

Sr. No.	Paper Title	Total Marks	Passing Marks
1.	Income Tax & GST (P) Visit to CA / ICWA & GST Office Practical Work of 21 Days.	100	40

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1. 40 hour for each Paper is mandatory.
2. Minimum 2 Paper is required for Certificate Course, including (Theory & Practical)
3. Minimum 3 Paper is required for Diploma Course including (Theory & Practical)

SYLLABUS

1. Paper Name & Number: Income Tax (Theory) -1.
2. Objectives of Paper: This Paper is aimed to extend professional expertise and to understand income tax structure.
3. Expected out comes from Paper : 1
The Course enables a Candidate to Start Income Tax Consultancies.
4. Content :
 - Unit: 1. History of Indian Taxation System and its Structure Constitutional.
 - Unit: 2. the Canons of Taxes.
 - Unit: 3. Direct Tax and Indirect Tax.
 - Unit: 4. Basic Concept of Income Tax Residential Status.
 - Unit: 5. Income Exempt From Tax.
 - Unit: 6. Computation of Income under Various Heads.
 - Unit: 7. Clubbing provisions and set off and carry forward of losses.
 - Unit: 8. Computation of total Income and Tax Liability of various Entities.
5. Reference Book :
 1. Taxman - Income Tax Act.
 2. Ahuja Girish - Income Tax Service Tax & VAT.
 3. Singhania Vinod - Income Tax.

SYLLABUS

1. Paper Name & Number: Indirect Taxes & GST (Theory) – 2.
2. Objectives of Paper: This Paper is aimed to extend Knowledge of GST.

3. Expected out comes from Paper: Students can go for Business Tax Field as a Consultant.

4. Content:

Unit: 1. Background of GST. Provisions of Indirect Tax System in India.

Salient Features of GST., Constitutional power sand constrictions

Amendment Act 216.

Unit: 2. Central Goods and services Tax Act 2017 and SGST Act., Important Definitions, Basic Concept Supply, Administration Under GST.

Unit: 3. Levy and collection of GST. Time and Value of Supply, Input Tax

Credit.

Unit: 4. Introduction to Integrated Goods and Services Act. 2017.

Unit: 5. Important Definitions.

Unit: 6. Levy, Collection in refund of Tax.

Unit: 7. Inter State Supply. Intra State Supply, Supplies in Territorial Water Zero Rated Supply.

Unit: 8. Union Territory GST, GST Compensation of State.

5. Reference Book:

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|---------------------|---------------------------------|
| 1. Taxman | - Income Tax Act. |
| 2. Ahuja Girish | - Income Tax Service Tax & VAT. |
| 3. Singhanian | - Income Tax. |
| 4. Datey | - All About GST. |
| 5. Singh Awadhesh | - GST Made Simple. |
| 6. Subramanian P.L. | -GST in Maharashtra. |
| 7. Saxena Sanjeev | - GST. |
| 8. Jain's R.K. | - GST Law Manual 2018-2019. |

SYLLABUS

1. Paper Name & Number: Income Tax & GST. (Practical)-1.
2. Objectives of Paper: This Paper is aimed to extend professional expertise and to understand Procedural as part of Income Tax and GST Laws.
3. Expected out comes from Paper: This Paper Produce Skilled Professionals who can work in the tiled of Taxation.
4. Content: Visit to CA/ ICWA & GST Office Practical Work of 21 Days.

Unit: 1. Income Tax Authorities Power and Function.

Unit: 2. Procedural Compliance, Permanent Account Number PAN Etc,

Assessment Procure, Returns.

Unit: 3. Advance Payment of Tax, Act. Deduction and Collection of Tax at

Source, Rebate & Relief of I.T.

Unit: 4. Provisions of Income Tax Act. Relating to Survey, Search and Seizure.

Unit: 5. Penalties and offences, Appeals and revisions.

Unit: 6. Procedural Compliance under GST., Registration, Tax Invoice, Debit and Credit Note. Account and Record. Electronic way Bill. Payment of Tax, refund, Audit, Inspection, Search Seizure.

Unit: 7. Assessment. Offences and Penalties. Appeal and Revision.

5. Reference Book:

1. Datey - All About GST.
 2. Singh Awadhesh - GST Made Simple.
 3. Subramanian P.L. - GST in Maharashtra.
 4. Saxena Sanjeev - GST.
5. Jain's R.K. - GST Law Manual 2018-2019.