

23

15

**PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR
UNIVERSITY, SOLAPUR**

SKILL DEVELOPMENT CENTRE



Course Name : Diploma in Taxation Law (DTL)

Year- 2023

Punyashlok Ahilyadevi Holkar Solapur University, Solapur



SKILL DEVELOPMENT CENTRE

Diploma Course in Taxation Law

SYLLABUS

Duration of course: 12 Month

Need of Course:

1. DTL (Diploma in Taxation law) is a course that enables to have deep insights into the rules and regulations related to taxation
2. This programme aims to offer a comprehensive understanding of the law, policy and practice of taxation.
3. The course shall provide students with conceptual as well as practical knowledge about direct tax (Income tax) as well as indirect tax (GST). Students shall also be equipped to fill income tax returns; GST returns electronically etc.
4. This course will impart knowledge about various aspects of accounting and auditing.
5. To enable the participants appreciate, evaluate and interpret the case laws with reference to tax laws.

Employment and Entrepreneurship Opportunities from Course:

- DTL course opens a wider range of scope and job prospects.
- This course makes eligible for both further education and job sectors.
- There are ample of opportunities available in private and government sector such as Tax Collector, Chief Financial Officer in company, Tax Consultant, Tax advisor, Tax accountant, Certified Public Accountant, Tax Analyst, Accounts Executive.

Outcomes Of Course -The course is designed to achieve following outcomes:

- Provide an insight on the direct and Indirect tax legislations.
- Enable the students to understand the scope Income Tax and Goods and Services Tax Act as they exist.
- Enlighten them about the major procedural compliances under tax laws.

BSG
MS Mittal

MS Mittal

MS Mittal
(*MS. Mittal*)

- Enable the students to understand the concepts and laws of financial Accounting and Auditing which are the crucial areas from the view of Taxation Authorities.

Tentative Fees:12,000 /-

Minimum Admission Eligibility for Student:Bachelor's degree or an equivalent degree in any specialization from a recognized university.

Teacher's Eligibility : L.L.B/ L.L.M/ M.Com / CA/ ICWA/ ACS/ Tax Consultant

SCHEME OF EXAMINATION

- The Duration of this course shall be of one Academic Year.
- The examination for the diploma course will be held at the end of the academic year.
- The medium of instruction and the examination shall be in English.

A) Theory papers

Each theory paper comprises of 100 marks out of which 80 marks are for written examination which will be conducted by the university and 20 marks for internal examination which will be conducted at college level. The Candidate has to secure a minimum 40% marks in each theory paper. The Candidate have to secure minimum 32 marks out of 80 marks in theory Examination and 08 marks out of 20 marks in internal practical Examination at college level.

Internal Examinations of Total Marks: 20

Pattern / Examination nature may be as follows (Any Two of Following):

- Written test
- Seminar PPT Presentation
- Open book examination
- Field Work report
- Small Project Report etc.

B) Practical Papers

The practical paper marks shall be divided as:

- a) Practical Record/ Project Report :50 Marks**
- b) Office Visits: 30 Marks**
- c) Viva-Voce: 20 Marks**

The evaluation of the students for this paper will be assessed at college level on the basis of office visits, observation, and practical exercises maintained in practical record/project report as per the syllabus. Project viva-voce will be conducted at the end of the Academic year and verify the record maintained by each student. It will be conducted by the Internal/ External examiners appointed by the principal/ University as per the University guidelines.

- Enable the students to understand the concepts and laws of financial Accounting and Auditing which are the crucial areas from the view of Taxation Authorities.

Tentative Fees: 12,000 /-

Minimum Admission Eligibility for Student: Bachelor's degree or an equivalent degree in any specialization from a recognized university.

SCHEME OF EXAMINATION

- The Duration of this course shall be of one Academic Year.
- The examination for the diploma course will be held at the end of the academic year.
- The medium of instruction and the examination shall be in English.

A) Theory papers

Each theory paper comprises of 100 marks out of which 80 marks are for written examination which will be conducted by the university and 20 marks for internal examination which will be conducted at college level. The Candidate has to secure a minimum 40% marks in each theory paper. The Candidate have to secure minimum 32 marks out of 80 marks in theory Examination and 08 marks out of 20 marks in internal practical Examination at college level.

Internal Examinations of Total Marks: 20

Pattern / Examination nature may be as follows (Any Two of Following):

- Written test
- Seminar PPT Presentation
- Open book examination
- Field Work report
- Small Project Report etc.

B) Practical Papers

The practical paper marks shall be divided as:

- Practical Record/ Project Report :50 Marks**
- Office Visits: 30 Marks**
- Viva-Voce: 20 Marks**

The evaluation of the students for this paper will be assessed at college level on the basis of office visits, observation, and practical exercises maintained in practical record/project report as per the syllabus. Project viva-voce will be conducted at the end of the Academic year and verify the record maintained by each student. It will be conducted by the Internal/ External examiners appointed by the principal/ University as per the University guidelines.

Bygones

Good

msmittha

SYLLABUS STRUCTURE

COURSE TITLE: "DIPLOMA IN TAXATION LAW"

Name of Skill Course	Duration	Name of Paper	Paper	Hours Per Paper	Theory	Internal	Practical	Credits
Diploma in Taxation Law	1 Year	Law of Direct Taxes (Theory)	I	45	80	20	-	3 Credits
		Law of Direct Taxes (Practical)	II	90	-	20	80	3 Credits
		Law of Indirect Taxes (Theory)	III	45	80	20	-	3 Credits
		Law of Indirect Taxes (Practical)	IV	90	-	20	80	3 Credits
		Financial Accounting and Auditing (Theory)	V	45	80	20	-	3 Credits
		Financial Accounting and Auditing (Practical)	VI	90	-	20	80	3 Credits
Total				405	240	120	240	18 Credits

Abbreviations:

Theory- Theory Evaluation,

Internal. - Internal Evaluation,

Practical. - Practical evaluation.

By

G. J. Red

ms mittha

SYLLABUS DETAILS

PAPER- I

LAW OF DIRECT TAXES (THEORY)

1. **Paper Name & Number:** Law of Direct Taxes (Theory)
2. **Objectives of Paper:** This Paper is aimed to extend professional expert and to understand income tax structure.
3. **Expected out comes from Paper:**
To enable the students to acquaint with Basic concepts of Income tax.
The Course enables a Candidate to Start Income Tax Consultancies.

SYLLABUS

LAW OF DIRECT TAXES (THEORY)

1. History of Indian Taxation System and its Structure Constitutional provisions.
2. The Canons of Taxes.
3. Direct Tax and Indirect Tax.
4. Basic Concept of Income Tax Residential Status.
5. Income Exempt from Tax.
6. Computation of Income under Various Heads.
7. Clubbing provisions and set off and carry forward of losses.
8. Computation total Income and Tax Liability of various Entities.

Bibliography: -

1. Jain M.P. "Indian Constitutional Law" Wadhawa & Company, Nagpur.
2. Girish Ahuja & Ravi Gupta Systematic Approach to Income Tax, Bharat Law House Pvt. Ltd, New Delhi..
3. Vinod K. Singhania & Monica Singhania, Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd, New Delhi.
4. Mehrotra & Goyal Taxation Law & Practice, Sahitya Bhavan Publication, Agra.
5. T. N. Manoharan: Hand Book of Income Tax Laws
6. Chandra Mahesh and Shukla D.C. Income Tax Law and Practice, Pragat



PAPER – II
LAW OF DIRECT TAXES (PRACTICAL)

1. **Paper Name & Number: Law of Direct Taxes (Practical)**
2. **Objectives of Paper:** This Paper is aimed to equip the students with the computation of taxable income under different heads of different entities.
3. **Expected out comes from Paper: II**
 - This Paper yield Skilled Professionals who can work in the field of Taxation.

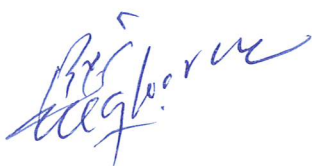
SYLLABUS
LAW OF DIRECT TAXES (PRACTICAL)

Visit to CA / ICWA Office- Practical Work of 15 Days.

1. Income Tax Authorities Power and Function.
2. Procedural Compliance, Assessment Procedure, Returns.
3. Advance Payment of Tax, Act. Deduction and Collection of Tax at Source, Rebate & Relief of I.T.
4. Provisions of Income Tax Act. Relating to Survey, Search and Seizure.
5. Penalties and offences, Appeals and revisions.
6. PAN Registration (TAN), ITR Filing- (e-Filing compliance) -ITR 1,2,3,4, Online Tax Payments (TDS, Advance Tax, self-Assessment Tax), TDS Return (24Q, 26Q), Traces (CPC) Online Corrections, 26As.

Bibliography: -

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.
2. Students' Guide to Income Tax, Vinod K. Singhania & Monica Singhania, Taxmann Publications Pvt. Ltd, New Delhi.
3. Taxation Law & Practice, Mehrotra & Goyal, Sahitya Bhavan Publication, Agra.
4. T. N. Manoharan: Handbook of Income Tax Laws
5. Chandra Mahesh and Shukla D.C. Income Tax Law and Practice, Pragati



PAPER -III
LAW OF INDIRECT TAXES (THEORY)

1. Paper Name & Number: Law of Indirect Taxes (Theory)

2. Objectives of Paper:

Indirect tax laws had gone through a major reform with the introduction of Goods and Services Tax (GST). GST has subsumed almost all of the indirect tax legislations excepting a few and has brought changes in the manner of procedural compliances to be done through electronic mode.

3. Expected out comes from Paper III:

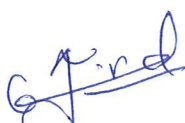
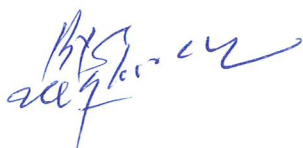
- Students can go for Business Tax Field as a Consultant.

SYLLABUS
LAW OF INDIRECT TAXES (THEORY)

1. Background of GST. Provisions of Indirect Tax System in India. Salient Features of GST., Constitutional powers and Constitutional Amendment Act 2016.
2. Central Goods & Services Tax Act 2017 and SGST Act.
Important Definitions, Basic Concept Supply, Administration Under GST.
3. Levy and collection of GST. Time and Value of Supply, Input Tax Credits.
4. Introduction to Integrated Goods and Services Act 2017.
5. Important Definitions.
6. Levy, Collection in refund of Tax.
7. Inter State Supply. Intra State Supply, Supplies in Territorial Waters Zero Rated Supply.
8. Union Territory GST, GST Compensation of State.

Bibliography: -

1. Datey, V.S "Indirect Taxes", Taxmann Publications Ltd, New Delhi.
2. Datey, V.S "All About GST", Taxmann Publications Ltd, New Delhi.
3. Singh Awadhesh "GST Made Simple", Central Publications Pvt. Ltd, New Delhi



PAPER –IV
LAW OF INDIRECT TAXES (PRACTICAL)

1. Paper Name & Number: - Law of Indirect Taxes (Practical)

2. Objectives of Paper: This Paper is aimed to extend professional expertise and to understand Procedural aspects of GST Laws.

3. Expected out comes from Paper IV:

Students can File Goods & Service Tax returns and advice business organization.
Students can join many industries as tax advisor, tax consultants, and tax accountant

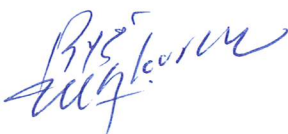
SYLLABUS
LAW OF INDIRECT TAXES (PRACTICAL)

Visit to CA/ ICWA & GST Office -Practical Work of 15 Days.

1. Procedural Compliance under GST- Registration.
2. Tax Invoice, Debit and Credit Note.
3. Account and Record, Electronic way Bill.
4. Payment of Tax, refund, Audit.
5. Inspection, Search Seizure.
6. Assessment
7. Offences and Penalties, Appeal and Revision.
8. Registration on GST/ Amendment/ Cancellation, Filing of Return of GST- Regular, Composition, GSTR-I Filing, GSTR- 3B Filing, GSTR-4 Filing, Annual Returns, Making payment of CGST- SGST, GST Annual Returns (GSTR- 9 & 9A), GSTR-2A, GSTR 9C Reconciliation

Bibliography: -

1. Datey, V.S "Indirect Taxes", Taxmann Publications Pvt. Ltd, New Delhi.
2. Datey, VS "All About GST", Taxmann Publications Pvt. Ltd, New Delhi.
3. Singh Awadhesh "GST Made Simple", Central Publications Pvt. Ltd, New Delhi.
4. Lt Subramanian P.L " GST in Maharashtra



PAPER –V

Financial Accounting and Auditing (Theory)

1. Paper Name & Number: Financial Accounting and Auditing (Theory)

2. Objective of the Course: This Paper is aimed to extend professional expertise and to understand knowledge of Accounting and its application.

3. Expected out comes from Paper:

Students can inspect the Accounts of his clients.

SYLLABUS

Financial Accounting and Auditing (Theory)

1. Introduction to Financial Accounting

- a) Meaning and purpose of Accounting and Financial Recording.
- b) Distinction between Book keeping and Accounting.
- c) Accounting Cycle
- d) Generally Accepted Accounting Principles Accounting Concepts and Accounting Conventions.

2. Errors in Accounting

- a) Types of Errors
- b) Rectification of Errors
- c) Reconciliation of Bank Pass Book and Cash Book

3. Final Accounts of Profit making

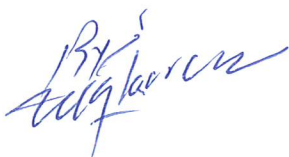
- a) Final Accounts of profit making- Trading Concern
- b) Final Accounts of profit making -Non- Trading Organizations
- c) Accounting of Partnership Firms
- d) Basic Concepts -Admission, Retirement, Death of a partner
- e) Dissolution of a partnership Firm

4. Meaning and definition of Fundamental Concepts in Auditing

- a) Nature and Scope of Audit
- b) Advantages of Auditing
- c) Distinction between book keeping, Accounting, Auditing and Investigation
- d) Basic Principles governing Audit
- e) Primary and Secondary Objectives of Audit.
- f) Types of Errors and Frauds

5. Company Auditor

- a) Qualifications and Disqualifications of Company Auditor
- b) Rights, Duties and Powers of Auditor
- c) Appointment and Removal of Auditor
- d) Types of Audits
- e) Types of Auditors



Bibliography:-

1. Students Guide to Accounting Standards, Taxmann Publications Pvt. Ltd, New Delhi.
2. Financial Accounting J.C. Varshney
3. Financial Accounting Dr Kaustubh Sontakke
4. Financial Accounting Weygandt Kimmel

Dr. J. C. Varshney

Dr. Kaustubh Sontakke

Dr. Weygandt Kimmel

PAPER VI

Financial Accounting and Auditing (Practical)

1. **Paper Name & Number:** Financial Accounting and Auditing (Practical)
2. **Objective of the Course:** This Paper is aimed to extend professional expertise and to understand knowledge of Audit and its application
3. **Expected out comes from Paper:**
The students can inspect financial Accounts and assist in auditing.

SYLLABUS

Financial Accounting and Auditing (Practical)

Visit to CA/ ICWA & GST Office -Practical Work of 15 Days

1. **Final Accounts of profit making-** Trading Concern
Sole Trader, Partnership etc.
2. **Final Accounts of profit making -Non-** Trading Organizations
College, Institution, Charitable Trust and Temples etc.
3. **Audit Process – Meaning and procedure**
 - a) Audit Programme, Audit Note Book, Working Papers
 - b) Internal Check and Internal Audit System
 - c) Vouching of Receipts and Payments, Cash Book
 - d) Verification of Assets and Liabilities
 - e) Valuation of Assets and Liabilities
4. **Preparation of Audit Report,**
 - a) Audit Report – Meaning and Definition
 - b) Audit Certificate – Meaning and Definition
 - c) EDP Audit – Meaning and Definition
 - d) Types of Audit Reports

Bibliography: -

1. Students Guide to Accounting Standards, Taxmann Publications Pvt. Ltd New Delhi.
2. Practical Auditing, Dr. G. Raja Priya & A Suresh Kumar
3. A Handbook of Practical Auditing Dr. B. N. Tandon
4. Auditing Dr. T.R. Sharma
5. Auditing Principle & Techniques S.K. Basu.
6. Auditing Principle & Techniques Ravindra Thakur
7. Fundamentals of Accounting Sahitya bhavan publication Agra.

