

# SYLLABUS FOR DIPLOMA IN TAXATIONA (ADT)

(Semester: I - II)  
Session: 2020-21



DIRECTORATE OF OPEN AND DISTANCE LEARNING (ODL)  
GURU NANAK DEV UNIVERSITY, AMRITSAR

(ESTABLISHED UNDER STATE LEGISLATURE ACT NO. 21 OF 1969)

Accredited by National Assessment and Accreditation Council (NAAC) At 'A++' Grade (Highest Level) As Per Modified Criteria Notified On 27/07/2017 And Conferred 'University With Potential For Excellence' Status And 'Category-I University' As Per University Grants Commission (F.No. 1-8-2017/(CPP-II) Dated 12/02/2018)

**Note: (i) Copy rights are reserved.**

**Nobody is allowed to print it in any form.**

**Defaulters will be prosecuted.**

**(ii) Subject to change in the syllabi at any time. Please visit the University website time to time.**

**Eligibility:**

+2 WITH ANY STREAM WITH 45% MARKS

**SEMESTER-I :**

Paper Code	Subject Name	Marks		
		Internal Assessment	End term	Total
ODLADT -101T	INCOME TAX LAWS	20	80	100
ODLADT -102T	GOODS AND SERVICE TAX LAWS	20	80	100
<b>Total Marks and Credits</b>		<b>40</b>	<b>160</b>	<b>200</b>

**SEMESTER-II :**

Paper Code	Subject Name	Marks		
		Internal Assessment	End term	Total
ODLADT -201T	WEALTH TAX LAWS	20	80	100
ODLADT -202T	CUSTOM LAWS	20	80	100
<b>Total Marks and Credits</b>		<b>40</b>	<b>160</b>	<b>200</b>

**ODLADT-101T: INCOME TAX LAWS****Time: 03 Hours****Max. Marks: 100 Marks****Internal Assessment: 20 Marks****End Term: 80 Marks****Instructions for the Paper-Setter/examiner:**

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5<sup>th</sup> question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

**Section A**

Definition of Income Tax, Residential status and tax liability, Exempted income u/s 10 and permissible deduction from gross total income, Heads of income tax, Income from salaries, Income from house property, Income from business and profession, Income from capital gains, Income from other sources, Gross total income.

**Section - B**

Set off and carry forward of computation of income and determination of tax liability, Computation of total income and determination of tax liability. Advance tax, Assessment procedure and provisions

**Section - C**

Return of Income provision under TDS & TCS, Determination of Tax liability relating to AOP and HUF.

**Section - D**

Interests payable and receivable under income tax act, penalties and prosecutions, Tax audit and agriculture income under IT Act.

**Recommended Books:**

1. Singhania, V.K., "Direct Taxes", 2013, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2012, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2013, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", Pragati Prakashan, New Delhi

**ODLADT-102T: GOODS AND SERVICE TAX LAWS****Time: 03 Hours****Max. Marks: 100 Marks****Internal Assessment: 20 Marks****End Term: 80 Marks****Instructions for the Paper-Setter/examiner:**

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5<sup>th</sup> question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

**Section A**

GST Act 2017: Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection.  
Exemption from GST: Introduction, Composition Scheme and remission of Tax.

**Section - B**

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.  
Supply: Concept, including composite supply, mixed supply, interstate supply, intra-state supply, in territorial waters, place and time of supply.

**Section - C**

Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes, e-way bill.  
Computation of GST Liability and Payment including time, method of making payment, challan  
Generation, CPIN, TDS &TCS. Reverse charge.

**Section - D**

Returns: various returns to be filed by the assesses.  
GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

**Recommended Books**

1. Taxmann: Taxmann's GST Manual 2017. Taxman, Publications (P) Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications (P) Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017. Taxman, Publications (P) Ltd.
4. [www.cbec.gov.in](http://www.cbec.gov.in)

## ODLADT-201T: WEALTH TAX LAWS

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 Marks**

### **Instructions for the Paper-Setter/examiner:**

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5<sup>th</sup> question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

### **Section A**

Introduction, definition, Assesses, assessing officer, assessment year, company, cooperative society, net wealth, principal officer, valuation date, valuation officer, charge of tax, undivided family and company.

### **Section - B**

Assets, deemed assets, and exempted assets, nature of assets, guest house, residential house, farm house, motor cars, jewellery, yachts, boats and aircraft, urban land and cash in hand, location of assets and debts.

### **Section - C**

Valuation of assets, self occupied residential house, valuation of building, valuation of assets of business, valuation of interest in firm or association of persons, valuation of life interest, valuation of jewellery, residuary provisions.

### **Section - D**

Computation of wealth tax liability, incidence and charge of tax , computation of net wealth, debt sowed, debts deductible and debts not deductible, steps in computation of wealth tax.

### **Recommended Books:**

1. V.P. Gaur, Puja Gaur And Rajeev Puri, S Wealth Tax Act, 1957, Kalyani Publishers.
2. Dr. Ashok K. Jain's Taxation - II, ascent publications
3. Kailash rai's taxation laws, Allahabad law agency.

## ODLADT-202T: Custom Tax

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 Marks

### Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5<sup>th</sup> question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

### Section A

Introduction and nature, Types of custom duty, Important definitions custom duty and rules, restrictions on import and exports.

### Section - B

Determination of assessable value for customs, practical problems relating to computation of assessable value. Calculation of payable custom duty.

### Section - C

Procedure for import and export clearance, prohibited goods, notified goods, specified goods, restricted imports, provisions relating to baggage, export promotion schemes, functions and powers of customs officers.

### Section - D

Registration of Properties, Procedure of Registration, Registration Authorities Stamp Duty on Registration, Name Transfer After Registration, Performa Of Agreement For Purchase-Sale Property

### Recommended Books:

1. Dr. H.C. Mehrotra's GST And Custom Duty, Sahitya Bhawan Publications.
2. Anand Garg's Custos Tyariff With IGST And Forign Trade Policy, Business Datainfo Publishing Company.