

॥ सा विद्या या विमुक्तये ॥



# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED**

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade



## ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापन विद्याशाखेतील  
(P.G.D.T.P.P.) विषयाचा अभ्यासक्रम  
शैक्षणिक वर्ष २०१९-२० पासून लागू  
करण्याबाबत.

## प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, प्रस्तुत विद्यापीठाच्या यशवंत महाविद्यालय, नांदेड, येथे वाणिज्य विद्याशाखेतील खालील विषयाचा अभ्यासक्रम शैक्षणिक वर्ष २०१९-२० पासून लागू करण्याच्या दृष्टीने मा. कुलगुरू महोदयांनी मा. विद्या परिषदेच्या वतीने मान्यता दिली आहे.

### 1) P.G. – Diploma in Tax Procedure & Practice.

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://www.srtmun.ac.in) या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

‘ज्ञानतीर्थ’ परिसर,  
विष्णुपुरी, नांदेड – ४३१ ६०६.  
जा.क्र.: शैक्षणिक-०१ / परिपत्रक / पदव्युत्तर-सीबीसीएस अभ्यासक्रम /  
२०१९-२० / ७०३  
दिनांक : २६.०७.२०१९.



स्वाक्षरित /—  
**उपकुलसचिव**  
शैक्षणिक (१-अभ्यासमंडळ विभाग)

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, यशवंत महाविद्यालय, नांदेड.
- ४) साहाय्यक कुलसचिव पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) उपकुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टमएक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

**Swami Ramanand Teerth Marathwada University,  
Nanded**

**P.G. Diploma in Tax Procedure & Practice**

Under the Faculty of  
Commerce & Management

**PROGRAM STRUCTURE**

(Structured with effect from Academic Year 2019-20)

## PROGRAM DETAILS

<b>Name of the Programme</b>	<b>P.G. Diploma in Tax Procedure &amp; Practice</b>
<b>Intake</b>	<b>80</b>
<b>Total Marks</b>	<b>600 Marks</b>
<b>Total Credits</b>	<b>24</b>
<b>Eligibility</b>	<b>B.Com.</b>
<b>Duration</b>	<b>One Year Semester Wise Course ( Full Time)</b>
<b>Medium of Instruction</b>	<b>English</b>
<b>Pattern</b>	<b>CBCS</b>

### TEACHING PEDAGOGIES:

1. Formal lectures as well as visiting speakers (Resource Persons) from universities / business and industry.
2. Seminar discussion, test, tutorials / home assignments.
3. Case discussions and Presentations.
4. Training and Project work discussion.

### OBJECTIVES OF THE PROGRAMME:

The objectives of P.G. Diploma in Tax Procedure & Practice are under.

1. To equip the students with a high level of conceptual, analytical and descriptive abilities in Taxation field.
2. To enable them to understand and comprehend complex environment and handle their job competitively and effectively.
3. To strengthen their decision-making abilities and skill.
4. To develop the students for tax consultancy services.
5. To provide advanced understanding in Direct and Indirect taxes in business organization and Government Organizations for occupying positions like consultants, analysts and researchers.
6. To make acquaint to the students in the field of Tax Consultancy for becoming successful Tax Consultants.

## SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED, Vishnupuri, Nanded- 431 606 P.G. Diploma in Tax Procedure & Practice (Semester I)

### SYLLABUS (CBCS Pattern)

W.e.f. 2019-20

<b>Paper No.</b>	<b>Name of Paper</b>	<b>Lectures per Week</b>	<b>Total Periods</b>	<b>Continuous Assessment</b>	<b>End of Semester Exam</b>	<b>Total Marks</b>	<b>Total Credit</b>
1	Income Tax Procedure & Practice-I	04	54	35	40	75	3
2	GST Procedure & Practice-I	04	54	35	40	75	3
3	Tax Procedures & Provisions-I	04	54	35	40	75	3
4	Training & Project Work-I	04	54	35	40	75	3
<b>Total</b>				<b>140</b>	<b>160</b>	<b>300</b>	<b>12</b>

**Note:** Students are allowed to earn credits from MOOC Courses, as they are transferable to Training and Project Work.

## **P.G. Diploma in Tax Procedure & Practice (T.P.P)**

### **Semester-I**

#### **Paper No. 1**

#### **Income Tax Procedure & Practice-I**

No. of Lectures	54
University Examination	40 Marks
Continuous Assessment	35 Marks
Total Marks	75 Marks
Total Credits	03

#### **Course Objectives:**

1. To make acquaint the students with the advanced tax procedures and practices in India for computation of Income tax.
2. To provide better understanding the concepts of Income Tax and utilizing of such in practical life.

#### **Prerequisite:**

- Basic knowledge of Commerce.
- Basic Knowledge |of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

#### **Utilities:**

#### **Students can become:**

- Income Tax Consultant
- Income Tax Practitioner
- Income Tax Analyst
- Income Tax Planner

#### **Unit –I Basic Concepts of Income Tax, Residential Status and Income Exempted from Tax**

Introduction to Income Tax, Assessee, Assessment Year, Previous Year, Financial Year, Previous Year, Concept of Income Tax, Persons in Income Tax, Various heads under Income Tax Act, Residential Status of Individuals, HUF, AOP & BOI, Firm and Company, Fully Exempted Income and Partly Exempted Income

#### **Unit–II Income from Salaries**

Point of time when Salary income chargeable to tax, Allowances and other benefits which forms a part of Salary, Perquisites, Computation of Income chargeable to income under the head of salaries

#### **Unit–III Income from House Properties**

Meaning and Tax treatment of Composite Rent, Computation of Annual value, Deductions u/s 24, Computation of Income chargeable to tax under the head of House Properties

#### **Unit–IV Profits and Gains of Business or Professions**

Difference between Business and Profession, Expenses or payments which are liable for deductions, Expenditure or payments which are not liable for deductions, Receipts deemed to be chargeable for tax, Section 44AA, 44AB, 44AD, 44ADA, 44AE, Computation of income under the profits and gains from business or profession

#### **Unit-V Income from Capital Gains and Income from Other Sources**

Classifications of Capital Assets, Determination of Short term and Long term capital assets, Deductions u/s 54, 54B, 54D, 54EC, 54F, Computation of income under Capital Gain, Incomes which were chargeable to tax, Admissible deductions and Inadmissible deductions, Computation of income under Income from Other sources

**Note:** The provisions and regulations of Income Tax Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

#### **Suggested Readings:**

- Taxman : Student guide to income tax by Dr. Vinod Singhaniya, Dr. Monica Sighaniya
- Kalyani Publishers: Income Tax law and Practice by V P Gaur, D.B Narang,Puja Gaur, Rajeev Puri.
- Sahitya Bhawan : Direct Tax Law and Practices By Dr.H.C Mharotra Dr. S.P Goyal
- Snow White : Direct Tax Laws and International Taxes by T.N. Manoharan & G.R. Hari

**P.G. Diploma in Tax Procedure & Practice (T.P.P)**  
**Semester-I**  
**Paper No. 2**

**GST Procedure & Practice-I**

No. of Lectures	54
University Examination	40 Marks
Continuous Assessment	35 Marks
Total Marks	75 Marks
Total Credits	03

**Course Objectives:**

1. To make acquaint the students with the advanced tax procedures and practices in India for computation of GST.
2. To provide better understanding the concepts of GST and utilizing of such in practical life.

**Prerequisite:**

- Basic knowledge of Commerce.
- Basic Knowledge |of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

**Utilities:**

**Students can become:**

- GST Consultant
- GST Tax Practitioner
- GST Analyst
- GST Planner

**Unit –I Basic Concept of Indirect Taxes and Constitution Levy of GST**

Basic Concept of Indirect Tax and its Levy, Features of Indirect Taxes, Genesis of GST in India, Concept of GST and its need in India, Benefits of GST, Constitutional Provisions

**Unit –II Application of CGST and IGST**

Concept of CGST, SGST and IGST, Applicability of CGST, SGST and IGST

**Unit –III Concept of Supply**

Definition of Supply, Meaning and Scope of Supply, What does constituents to Supply under GST, Supply exempt from GST, Composite and Mixed Supply

**Unit –IV Time of Supply and Value of Supply**

Supply of Goods & services where GST is applicable, Forward Charge and Reverse Charge, Supply of Vouchers, Supply for Residual Cases

**Unit–V Exemptions from GST and Input Tax Credit**

Power of Government to Grant exemptions, Goods exempt from GST, Services exempt from GST, Eligibility & Conditions for Input Tax Credit, Utilization of Input Tax Credit, Input Tax Credit when exempted as well as taxable supplies made, Input Service Distributor

**Note:** The provisions and regulations of GST Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

**Suggested Readings:**

- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Materials

**P.G. Diploma in Tax Procedure & Practice (T.P.P)**  
**Semester-I**  
**Paper No. 3**  
**Tax Procedures & Provisions-I (Income Tax)**

No. of Lectures	54
University Examination	40 Marks
Continuous Assessment	35 Marks
Total Marks	75 Marks
Total Credits	03

**Course Objectives:**

1. To make acquaint the students with the advanced tax procedures and practices in India for computation of Income tax.
2. To provide better understanding the concepts of Income Tax and utilizing of such in practical life.

**Prerequisite:**

- Basic knowledge of Commerce.
- Basic Knowledge of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

**Utilities:**

**Students can become:**

- Income Tax Consultant
- Income Tax Practitioner
- Income Tax Analyst
- Income Tax Planner

**Unit –I Income Tax Authorities**

Identify the Income tax Authorities, Provisions appointment, control and jurisdiction, Powers of Income Tax Authorities

**Unit –II Returns of Income under Income Tax Act and Assessments**

Various Returns under Income Tax Act, Mandatory of Income Tax Return Filing, Due Dates for filling returns, Belated Returns, Revise Returns and Defective Returns, Self Assessment, Summery Assessment, Scrutiny Assessment and Best judgment Assessment

**Unit –III Appeals and Revisions and Settlement of Cases**

Time limit for filling Appeals before different Authorities, Powers of different appellate authorities, Procedures for Revision, Time limit for Revision of order, Meaning of Cases and Application, Constitution of settlement Commission, Powers of Settlement Commission, Abatement of Settlement

**Unit-IV Penalties and Prosecutions**

General Principles of Imposing Penalty & Different Penalty for offences, Provisions relating to Prosecution



## **Unit-V Special provisions regarding Survey, Search and Seizures**

Authorities of Survey, Search and Seizure, Powers and Duties of Authority conducting Search and Seizure

**Note:** The provisions and regulations of Income Tax Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

### **Suggested Readings:**

- Taxman : Student guide to income tax by Dr. Vinod Singhaniya, Dr. Monica Sighaniya
- Kalyani Publishers: Income Tax law and Practice by V P Gaur, D.B Narang,Puja Gaur, Rajeev Puri.
- Sahitya Bhawan : Direct Tax Law and Practices By Dr.H.C Mharotra Dr. S.P Goyal
- Snow White : Direct Tax Laws and International Taxes by T.N. Manoharan & G.R. Hari

**P.G. Diploma in Tax Procedure & Practice (T.P.P)**  
**Semester-I**  
**Paper No. 4**  
**Training & Project Work-I (Income Tax)**

No. of Lectures	54
Training Work (CA)	35 Marks
Project Work Book (University Practical)	20 Marks
Viva-Voce (University Practical)	20 Marks
Total	75 Marks
Total Credits	03

It is mandatory to complete one month training under Chartered Accountants or Tax Consultants during the semester of the course and submit project work book on the same at the year end.

The training work should cover the following areas of Income Tax:

- ✓ Accounting and Transactions recording in Software namely Tally.ERP
- ✓ Registration Procedures in Income Tax
- ✓ Recording transactions in Income Tax
- ✓ Computation of Total income Tax liability in Income Tax
- ✓ Filling Income Tax Returns
- ✓ Provisions of Advance Tax, TDS and TCS and payment of the same
- ✓ Knowledge relating to replaying the Notice

**Note:**

1. The Practical exam (Project Viva Voce) for the subject of Training & Project Work-I (Income Tax) will be conducted and marks will be submitted at the end of the year with the subject of Training & Project Work-II (GST).
2. The marks of training work for the subject of Training & Project Work-I (Income Tax) will be submitted at the end of the year with the subject of Training & Project Work-II (GST) on the basis of successful completion of training under Chartered Accountants or Tax Consultants.

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,**  
**Vishnupuri, Nanded- 431 606**  
**P.G. Diploma in Tax Procedure & Practice (Semester II)**

**SYLLABUS (CBCS Pattern)**  
**W.e.f. 2019-20**

<b>Paper No.</b>	<b>Name of Paper</b>	<b>Lectures per Week</b>	<b>Total Periods</b>	<b>Continuous Assessment</b>	<b>End of Semester Exam</b>	<b>Total Marks</b>	<b>Total Credit</b>
1	Income Tax Procedure & Practice-II	04	54	35	40	75	3
2	GST Procedure & Practice-II	04	54	35	40	75	3
3	Tax Procedures & Provisions-II	04	54	35	40	75	3
4	Training & Project Work-II	04	54	35	40	75	3
	<b>Total</b>			<b>140</b>	<b>160</b>	<b>300</b>	<b>12</b>

**Note:** Students can earn credits from Training & Project work or Credits from MOOC Courses are transferrable.

**P.G. Diploma in Tax Procedure & Practice (T.P.P)**  
**Semester-II**  
**Paper No. 5**  
**Income Tax Procedure & Practice-II**

No. of Lectures	54
University Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks
Total Credits	03

**Course Objectives:**

1. To make acquaint the students with the advanced tax procedures and practices in India for computation of Income tax.
2. To provide better understanding the concepts of Income and utilizing of such in practical life.

**Prerequisite:**

- Basic knowledge of Commerce.
- Basic Knowledge of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

**Utilities:**

**Students can become:**

- Income Tax Consultant
- Income Tax Practitioner
- Income Tax Analyst
- Income Tax Planner

**Unit I-Income of other persons included in Assessee's Total Income and Set off and carry forward of losses**

Provisions of Clubbing of incomes at various stages, Clubbing of income in case of Minor, Distinguish between Inter-Head and Inter-Source, Conditions to be satisfied for Set off and carry forward of Losses, Computation of Total Income after considering set off and carry forward

**Unit –II Advance Tax**

Concept and applicability of Advance Tax, Liability to pay Advance Tax, Installments of paying Advance Tax

**Unit –III Tax Deducted at Sources and Tax Collection at Sources**

Provisions of deducting Tax at sources, Concept of Tax Collection at Source, Computation of TDS and TCS at various sources

#### **Unit –IV Interest on Non Payment of Taxes and Refund of Excess Payment of Tax**

Delay in filing of Tax Returns, Delay of Shortfall of paying Advance Tax, Deferred Payment of Advance Tax, Process to Claim Income Tax Refund, Interest on Refund, Refund pending due to Incorrect details

#### **Unit-V Computation of Total Income and Tax Liability of Individual & HUF**

Computation of Gross Total Income from various heads and sources, Deductions under Chapter VI-A, Computation of Tax Liability after considering the various aspects

**Note:** The provisions and regulations of Income Tax Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

#### **Suggested Readings:**

- Taxman : Student guide to income tax by Dr. Vinod Singhaniya, Dr. Monica Sighaniya
- Kalyani Publishers: Income Tax law and Practice by V P Gaur, D.B Narang, Puja Gaur, Rajeev Puri.
- Sahitya Bhawan : Direct Tax Law and Practices By Dr.H.C Mharotra Dr. S.P Goyal
- Snow White : Direct Tax Laws and International Taxes by T.N. Manoharan & G.R. Hari

**P.G. Diploma in Tax Procedure & Practice (T.P.P)**  
**Semester-II**  
**Paper No. 6**  
**GST Procedure & Practice-II**

No. of Lectures	54
University Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks
Total Credits	03

**Course Objectives:**

1. To make acquaint the students with the advanced tax procedures and practices in India for computation of GST.
2. To provide better understanding the concepts of GST and utilizing of such in practical life.

**Prerequisite:**

- Basic knowledge of Commerce.
- Basic Knowledge |of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

**Utilities:**

**Students can become:**

- GST Consultant
- GST Practitioner
- GST Analyst
- GST Planner

**Unit I–Reverse Charge Mechanism**

Meaning of Reverse Charge Mechanism, Services and Persons under Reverse Charge, General Provisions applicable to Reverse Charge, Tax under Reverse Charge

**Unit II–Composition Levy**

Overview of Scheme, Turnover limit for Levy, Conditions for Composition, Validity for Composition

**Unit –III Payment of tax**

Kinds of Ledgers to be maintained, Utilization of Credit, Interest in Delayed payment, Tax wrongfully collected or paid

**Unit –IV Interest on Non Payment of GST**

Interest on delayed payment of tax, Tax wrongfully collected & paid to Central/State Government

## **Unit –V Computation of GST**

Practical Problems on Computation of GST, Computation of GST along with Interest

**Note:** The provisions and regulations of GST Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

### **Suggested Readings:**

- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Materials

**P.G. Diploma in Tax Procedure & Practice (T.P.P)**  
**Semester-II**  
**Paper No. 7**  
**Tax Procedures & Provisions-II (GST)**

No. of Lectures	54
University Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks
Total Credits	03

**Course Objectives:**

1. To make acquaint the students with the advanced tax procedures and practices in India for computation of GST.
2. To provide better understanding the concepts of GST and utilizing of such in practical life.

**Prerequisite:**

- Basic knowledge of Commerce.
- Basic Knowledge of Computer Applications.
- Basic Concepts of Accounting.
- Availability of Computer Lab.

**Utilities:**

**Students can become:**

- GST Consultant
- GST Practitioner
- GST Analyst
- GST Planner

**Unit –I Registration and Tax Invoice-Debit and Credit Note**

Persons liable for registration, Compulsory Registration, Persons not liable for Registration, Procedures, Amendments, Cancellation and Revocation of Registration, Tax Invoice, Credit & Debit Notes, E-way Bill

**Unit–II Returns, Account, Record and Assessment & Audit**

Returns on Monthly, Returns on Quarterly and Annual returns under GST, Accounting under GST, Accounts & Records to be maintained, Audit under GST, Special Audit under GST, Assessment under GST

**Unit–III Inspection, Search, Seizure & Arrest**

Inspection procedures under GST, Search under GST, Procedures for Seizure under GST, Arrest authority in GST Act

**Unit IV–Demand & Recovery and Offences & Penalties**

When can demand is raised by GST Authority, Type of Recoveries, Offences in GST Act, Penalty under GST



## **Unit V–Appeal & Revision**

Disputes and Appeals, Rules for filling an Appeal, Revisions of Appeal filed

**Note:** The provisions and regulations of GST Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

### **Suggested Readings:**

- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Material

**P.G. Diploma in Tax Procedure & Practice (T.P.P)**  
**Semester-I**  
**Paper No. 8**  
**Training & Project Work-II (GST)**

No. of Lectures	54
Training Work (CA)	35 Marks
Project Work Book (University Practical)	20 Marks
Viva-Voce (University Practical)	20 Marks
Total	75 Marks
Total Credits	03

It is mandatory to complete one month training under Chartered Accountants or Tax Consultants during the semester of the course and submit project work book on the same at the year end.

The training work should cover the following areas of GST:

- ✓ Accounting and Transactions recording in Software namely Tally.ERP
- ✓ Registration Procedures in GST
- ✓ Recording transactions in GST
- ✓ Computation of Total income Tax liability in GST
- ✓ Input Tax Credit in GST and Tax computation in Composition Scheme
- ✓ Filing GST Monthly, Quarterly and Annual Returns
- ✓ Knowledge relating to replaying the Notice

**Note:**

1. The Practical exam (Project Viva Voce) for the subject of Training & Project Work-II (GST) will be conducted and marks will be submitted at the end of the year,
2. The marks of training work for the subject of Training & Project Work-II (GST) will be submitted at the end of the year on the basis of successful completion of training work under Chartered Accountants or Tax Consultants.