



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ  
नांदेड - ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY  
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 विद्याशाखेंतर्गत  
B.Com.-II Year - Semester-III & IV  
- Tax Procedure & Practice (UGC  
Vocational Course) विषयाचा CBCS  
Pattern चा अभ्यासक्रम शैक्षणिक वर्ष  
२०१७-१८ पासून लागू करण्याबाबत.

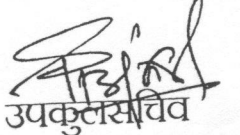
## प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य विद्याशाखेंतर्गत CBCS Pattern चा खालील अभ्यासक्रम शैक्षणिक वर्ष २०१७-१८ पासून लागू करण्यात येत आहे.

1. B.Com. - II Year - Semester - III & IV - Tax Procedure & Practice (UGC Vocational Course)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या 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/वाणिज्य व व्यवस्थापन/  
२०१७-१८/ 1882.  
दिनांक : ०९.०९.२०१७.

  
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, सर्व संबंधित संलग्नित वाणिज्य महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, यू.जी.सी. कक्ष, प्रस्तुत विद्यापीठ.

**B.Com. Second Year Syllabus (w.e.f.2017-2018)**  
**Semester III (CBCS Pattern)**  
**UGC Vocational Course-Tax Procedure & Practice**  
**Paper: TPP-V**  
**(Income Tax Procedures & Provisions-I)**  
**(This Paper is Alternative for Second Language-I)**

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessment (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

**Learning Objective:** The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Income Tax law and their Applications in practices & solving problems on there.

<b>Unit 01</b>	<b>Income Tax Authorities</b>	<b>10</b>
	Income Tax authorities, Powers & duties of Income Tax commissioner.	
<b>Unit 02</b>	<b>Residential Status</b>	<b>08</b>
	Residential Status of Individuals, HUF, AOP & BOI, Firm and company.	
<b>Unit 03</b>	<b>Computation of Tax Liability:</b>	<b>09</b>
	Computation of Tax liability of Individual & HUF on residential status	
<b>Unit 04</b>	<b>Income Exempted From Tax:</b>	<b>15</b>
	Meaning & provisions Regarding Exempted Income. Agriculture Income, Sums Received from HUF, Share of Income from Partnership Firm, Interest Received by Non - Residents, Income on Non-Residents Account, Leave Travel Concession,	
<b>Unit 05</b>	<b>Exempted Income &amp; Income partly exempted from Salary:</b>	<b>12</b>
	Agriculture Income & Tax Treatment, Gratuity, Pension, Leave Encashment, Retirement Compensation, Voluntary Compensation.	

**Note:** - The Provisions of the Income Tax Act as applicable to assessment year at the Commencement of the academic year shall be studied for the annual and the supplementary Examination.

**Suggested Reading:**

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts: SahityaBhavan Publications.
2. Dr.Vinod K Singhanian: Taxman publications.
3. T.N.Manoharan: Snow White.

**B.Com. Second Year Syllabus (w.e.f.2017-2018)**  
**Semester III (CBCS Pattern)**  
**UGC Vocational Course-Tax Procedure & Practice**  
**Paper: TPP-VI**  
**(Custom Duty & GST-I)**  
(This Paper is Alternative for Income Tax-I)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessment (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

**Learning Objective:** The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Income Tax law and their Applications in practices & solving problems on there.

**Unit- I: Introduction of Custom Act- 1962** **10**

Introduction, Objectives, Important Definitions, Modes of Custom Duty, Types of Custom Duty.

**Unit-II: Prohibition on Importation & Exportation of Goods** **12**

Introduction, Prohibited Articles under Custom Act, Purposes of Prohibition, and Provisions related to Conveyances carrying Imported or Exported Goods

**Unit-III: Clearance of Imported & exported Goods.** **12**

Clearance of Imported Goods, Sec.45 to Sec.49 under Custom Act 1962, Clearance of Export Goods, Sec.50 to Sec.51 under Custom Act 1962.

**Unit-IV: Custom Authorities** **08**

Types of Custom Authorities, Powers of Custom Authorities, Duties of Custom Authorities.

**Unit-V: Searches, Seizures & Arrests, Appeals & revisions** **12**

Important Provisions under Custom Act for Search, Seizure & Arrest, Appeals, Appellate Tribunal for Custom Affairs, Appeals to High Court, Supreme Court., Revision, Provisions of Revision under Custom Act 1962.

**Reference Books:-**

**Custom Act-1962 – By P. N. Malik**  
**Custom Act-1962 – By H. C. Meharotra**

**B.Com. Second Year Syllabus (w.e.f.2017-2018)**  
**Semester IV (CBCS Pattern)**  
**UGC Vocational Course-Tax Procedure & Practice**  
**Paper: TPP-VII**  
**(Income Tax Procedures & Provisions-II)**  
(This Paper is Alternative for Second Language-II)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessment (CA) (Internal)	35 Marks
<b>Total</b>	<b>75 Marks</b>
<b>Total Credit</b>	<b>03</b>

**Learning Objective:** The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Income Tax law and their Applications in practices & solving problems on there.

<b>Unit 01</b>	<b>Provision's Under Business &amp; profession:</b>	<b>12</b>
	Provision U/s 44 For Insurance Business, U/s 44A For Special Provisions For Deductions, U/s 44AA For Maintenance of Accounts, U/s 44AB For Audit of Accounts.,	
<b>Unit 02</b>	<b>Provisions of Capital Gains:</b>	<b>11</b>
	Provision for Deductions in computing capital gain U/s 54, U/s 54B, U/s 54D, U/s 54EC, U/s 54F	
<b>Unit 03</b>	<b>Rebates:</b>	<b>08</b>
	Provisions in Respect of Rebates U/s 87, Rebates U/s 87A, and Computation under Rebate.	
<b>Unit 04</b>	<b>Reliefs:</b>	<b>08</b>
	Provisions in Respect of Reliefs U/s 89 for Arrears. Computation under relief.	
<b>Unit 05</b>	<b>Penalty &amp; Offences:</b>	<b>15</b>
	General Principles of Imposing Penalty & Different Penalty For offences.	

**Note:** - The Provisions of the Income Tax Act as applicable to assessment year at the Commencement of the academic year shall be studied for the annual and the supplementary Examination.

**Suggested Reading:**

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts: Sahitya Bhavan Publications.
2. Dr.Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.
4. www.icai.ac.in

**B.Com. Second Year Syllabus (w.e.f.2017-2018)**  
**Semester IV (CBCS Pattern)**  
**UGC Vocational Course-Tax Procedure & Practice**  
**Paper: TPP-VIII**  
**(Custom Duty & GST-II)**  
(This Paper is Alternative for Income Tax-II)

<b>No. of Lectures</b>	<b>54</b>
<b>End of Semester (University Exam)</b>	<b>40 Marks</b>
<b>Continuous Assessment (CA) (Internal)</b>	<b>35 Marks</b>
<b>Total</b>	<b>75 Marks</b>
<b>Total Credit</b>	<b>03</b>

**Objectives:**

- 1) To gain knowledge of the basic principles underlying the substantial provision Of the Goods and Service Tax Act and its application taxation.
- 2) To gain working knowledge of the basic principles of Goods and Service Act.

<b>Unit-I</b>	<b>Registration under GST</b>	<b>10</b>
	Person liable to be Registered, Requirement and Procedure for Registration, Registration of person having multiple business, Registration of non-resident Taxable person	
<b>Unit-II</b>	<b>Amendment, Cancellation and Revocation of Registration</b>	<b>12</b>
	Amendment of Registration, Procedure of Amendment of Registration, Cancellation of Registration. Revocation of Cancellation of Registration	
<b>Unit-III</b>	<b>Place of Goods and Services within India</b>	<b>12</b>
	Importance of place of supply, Supply of goods and services in course of Inter-state Trade and in Course of Intra-state Trade, Concept of IGST	
<b>Unit-IV</b>	<b>Place of Supply in case of Import</b>	<b>10</b>
	Place of Supply in case of import of goods, Import of Services, Goods and Services Supplied Partly in India and Partly outside India	
<b>Unit-V</b>	<b>Place of Supply in case of Export</b>	<b>10</b>
	Place of Supply in case of export of goods, Export or Supply to SEZ. Export of Services, Goods and Services Supplied Partly in India and Partly outside India	

**Suggested Reading:**

- 1) Taxmann ó S.S. Gupta
- 2) Taxation Books on GST ó Raj K. Agrawal
- 3) Laymen's Guide to GST - CA Deeraj Sharma
- 4) Bharat's GST Law ó CA kashis Gupta
- 5) Bangar's Beginner Guide to GST ó Dr. Vandana Bangar