



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

'ज्ञानतीर्थ', विष्णुपुरी, नांदेड - ४३१ ६०६ (महाराष्ट्र राज्य) भारत

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

'Dnyanteerth', Vishnupuri, Nanded - 431 606 (Maharashtra State) INDIA

Established on 17th September, 1994, Recognized By the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'B++' grade

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वाणिज्य व व्यवस्थापन विद्याशाखेअंतर्गत बी.
व्होक. अभ्यासक्रम शैक्षणिक वर्ष
२०२२-२३ पासून लागू करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २८.०४.२०२२ रोजीच्या वाणिज्य व व्यवस्थापन विद्याशाखेच्या बैठकीतील शिफारसी प्रमाणे व दिनांक २५ जुन २०२२ रोजी संपन्न झालेल्या ५४ व्या मा. विद्या परिषद बैठकीतील विषय क्र. १२/५४-२०२२ च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील संलग्नित महाविद्यालयातील खालील प्रमाणे बी. व्होक. अभ्यासक्रमास शैक्षणिक वर्ष २०२२-२३ पासून लागू करण्यास मान्यता देण्यात येत आहे.

- 1) B. Voc. Diploma in Taxation (one year)
- 2) B. Voc. (Banking Finance Services and Insurance.) III year. (Sem. V & VI.)
- 3) B. Voc. (Retail Operations) III year . (Sem. V & VI.)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

'ज्ञानतीर्थ' परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/बी.व्होक/वाणिज्य व
व्यवस्थापन/२०२२-२३/४२८
दिनांक : १२.०७.२०२२.



स्वाक्षरित / -
सहा.कुलसचिव
शैक्षणिक(१-अभ्यासमंडळ विभाग)

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. सहयोगी अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- ३) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ४) अधिष्ठाता, वाणिज्य व व्यवस्थापन परीक्षा विभाग प्रस्तुत विद्यापीठ.
- ५) मा. प्राचार्य, संबंधित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की,
सदरील परिपत्रक विद्यापीठाच्या संकेत स्थळावर प्रकाशित करावे.



**SWAMI RAMANAND TEERTH MARATHWADA
UNIVERSITY, NANDED.**

For

**FACULTY OF COMMERCE AND MANAGEMENT
Bachelor of Vocational One Year Diploma in Taxation**

**SEMESTER PATTERN (SEMESTER I AND II)
CHOICE BASED CREDIT SYSTEM (CBCS)**

With Effect From 2021-22

**Swami Ramanand Teerth Marathwada University,
Nanded.**

Bachelor of Vocational One Year

Diploma in Taxation

Eligibility : 12th Pass (UG Level)

Syllabus

Credits of the Diploma

Semester I

Sr. No.	Paper Name	Credits
1.	Principles of Income Tax and Law - I	4
2.	Principles of Income Tax and Law - II	4
3.	Indirect Tax Laws - I	4
4.	Indirect Tax Laws - II	4
5.	Communication Skills	4
	Total	20

Semester II

Sr. No.	Paper Name	Credits
1.	Principles of Income Tax and Law - III	4
2.	Principles of Income Tax and Law - IV	4
3.	Indirect Tax Laws - III	4
4.	Indirect Tax Laws - IV	4
5.	Project Work	4
	Total	20

Semester I

Paper No. I

Principles of Income Tax and Law – I

End Semester (University Exam)	75 Marks
Internal (CA)	25 Marks
Total	100 Marks
Total Credit	04

Theory :

1. Basic Concepts of Income Tax
2. Residential Status
3. Income Exempt from Tax
4. Income from Salaries
5. Income from House Properties
6. Profits and Gains of Business Profession
7. Capital Gains
8. Income from Other Sources

Practical :

There will be project under which students will be given information on the basis of which students are required to fill up return of income along with challan..

Recommended Book :

Direct Tax Law and Practice – Dr. Vinod K. Singhania

Paper No. II
Principles of Income Tax and Law – II

End Semester (University Exam)	75 Marks
Internal (CA)	25 Marks
Total	100 Marks
Total Credit	04

Theory

1. Income Tax Authorities
2. Return of Income and Assessment
3. Appeals and Revisions
4. Advance Tax
5. Tax Deducted at Source
6. Settlement of Cases

Practical :

Practical account writing i.e., Cash Book, Bank Book, Purchase Register, Sales Register, Journal and Ledger

Recommended Book :

Direct Tax Law and Practice – Dr. Vinod K. Singhania

Paper No. III
Indirect Tax Laws – I

End Semester (University Exam)	75 Marks
Internal (CA)	25 Marks
Total	100 Marks
Total Credit	04

Unit I :

1. Definition of GST
2. Overview of GST
3. Implementation of GST Council and their Functions

Unit II :

1. Administration
2. Registration, Amendments / Cancellation
3. Liability of the Tax Payer
4. Levy GST
5. Exemption from Tax Levy of GST

Unit III :

1. Liability of the Tax Payer
2. Levy GST
3. Exemption from Tax Levy of GST

Recommended Book :

1. GST, Vol. 1 & 2 – CA Dharmendra Shrivastav
2. GST Law – Practice and Procedure, Vol. 1 & 2 – CA Vinod Sodhani and CA Deepshikha Sodhani

Paper No. IV
Indirect Tax Laws – II

End Semester (University Exam)	75 Marks
Internal (CA)	25 Marks
Total	100 Marks
Total Credit	04

Unit I :

1. Assessment
2. Audit
3. Appeals and Revisions, and Hierarchy

Unit II :

1. Inspection Search Seizure
2. Demand and Recovery
3. Wrongly Collection Paid to Govt.
4. Liability to pay in Certain Case
5. Advance Ruling

Unit III :

1. Composition Scheme
2. Remission of Tax / Duty
3. Valuation in GST
4. Time of GST Payment
5. Transaction Value
6. Valuation Rules

Recommended Book :

1. GST, Vol. 1 & 2 – CA Dharmendra Shrivastav
2. GST Law – Practice and Procedure, Vol. 1 & 2 – CA Vinod Sodhani and CA Deepshikha Sodhani

Paper No. V

Communication Skills

End Semester (University Exam)	75 Marks
Internal (CA)	25 Marks
Total	100 Marks
Total Credit	04

Unit I :

Communication - Concept, Importance and Types of Communication;
Channels of Communication in an Organization; Barriers of
Communication;

Techniques to Improve Communication

Unit II :

Oral Communication - Features, Advantages and Disadvantages, Media;

Public Speaking - Method of Speaking, Guidelines for Effective Speech;

Effective Power Point Presentation - Body Language, Non - Verbal, Facial
Expression, Audience, Research, Questions from the Audience;

Interview Skills : Types, Candidate's Preparation for an Interview, Staging
and Conducting an Interview

Unit III :

Written Communication - Features, Advantages & Disadvantages, Media;

Formats for Writing - CV; Writing Memos; Letters - Principles, Parts of a
Letter and Layout, Types - Order, Complaint, Enquiry, Reply to Enquiry,
Job Application.

Unit IV :

Reports - Types, Structure and Report Writing

Writing Emails; Notice, Agenda and Minutes of a Meeting

Recommended Books :

1. Essentials of Business Communication Skills - Dr. Anjali Ghanekar
2. Communication Skills - Ghousia Khatoon & Kanini Dhurva
3. Business Communication - R C Bhatia
4. Managerial Communication - Urmila Rai & S M Rai

Semester II

Paper No. VI

Principles of Income Tax and Law – III

End Semester (University Exam)	75 Marks
Internal (CA)	25 Marks
Total	100 Marks
Total Credit	04

Theory :

1. Income of Other Persons Included in Assessee's Total Income
2. Set Off and Carry Forward of Losses
3. Deductions from Gross Total Income and Tax Liability
4. Special Provisions Governing Assessment of Firms and Association of Persons
5. Taxation of Companies
6. Tax Treatment of the Hindu Undivided Families
7. Assessment of Charitable and Other Trusts
8. Assessment of Co-operative Societies

Practical :

There will be project under which students will be given information on the basis of which students are required to compute taxable income.

Recommended Book :

Direct Tax Law and Practice – Dr. Vinod K. Singhania

Paper No. VII
Principles of Income Tax and Law – IV

End Semester (University Exam)	75 Marks
Internal (CA)	25 Marks
Total	100 Marks
Total Credit	04

Theory :

1. Interest
2. Refund of Excess Payment of Tax
3. Penalties and Prosecutions / Purchase of Immovable Properties
4. Special Provisions Regarding Survey, Search and Seizure
5. Method of Accounting, Book Keeping and Account Writing
6. Drafting of Partnership Deed

Practical :

Correspondence with Income Tax Department.

Recommended Book :

Direct Tax Law and Practice – Dr. Vinod K. Singhania

Paper No. VIII
Indirect Tax Laws – III

End Semester (University Exam)	75 Marks
Internal (CA)	25 Marks
Total	100 Marks
Total Credit	04

Unit I :

1. Time of Supply of Goods
2. Time of Supply of Services & Other Points
3. How to Make Payments, Challan Generation

Unit II :

1. Profession Tax Act, 1975

Unit III :

Practical Examination : Computation of Job Worker, Traders, Service Provider, Works Contrast, Case Studies, Distribution of Credit, Matching of Input Tax Credit Returns, Registered and Unregistered Person Invoices

Recommended Book :

3. GST, Vol. 1 & 2 – CA Dharmendra Shrivastav
4. GST Law – Practice and Procedure, Vol. 1 & 2 – CA Vinod Sodhani and CA Deepshikha Sodhani

Paper No. IX
Indirect Tax Laws – IV

End Semester (University Exam)	75 Marks
Internal (CA)	25 Marks
Total	100 Marks
Total Credit	04

Unit I :

1. Offences and Penalties

Unit II :

1. Returns under GST

Unit III :

1. Practical Examination : Monthly Returns GSTR - 1, GSTR - 2, GSTR - 3 and other Returns filling and correction in hard copies

Recommended Book :

1. GST, Vol. 1 & 2 – CA Dharmendra Shrivastav
2. GST Law – Practice and Procedure, Vol. 1 & 2 – CA Vinod Sodhani and CA Deepshikha Sodhani

Paper No. X

Project Work

Project Report	50 Marks
Viva-Voce	50 Marks
Total	100 Marks
Total Credit	04

Students are required to submit Project Report / Dissertation in prescribed format