

॥ 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)

## ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापन विद्याशाखेतील येणाऱ्या (Diploma in Taxation) या विषयांचा B. Voc Course च्या अभ्यासक्रमास शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्याबाबत.

### प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, Diploma in Taxation या B.Voc कोर्सला दिनांक १८ मार्च २०२१ च्या अभ्यासमंडळाच्या बैठकीतील शिफारसीनुसार व मा. कुलगुरू महोदयांनी मा. विद्यापरिषदेच्या आधिन राहून Diploma in Taxation (One year Course) या B. Voc अभ्यासक्रमास मान्यता दिली असून शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्यात येत आहे.

सदरील परिपत्रक प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहे. तरी ही बाब सर्व संबंधितांच्या निदर्शनास आणून द्यावे, ही विनंती.

ज्ञानतीर्थ परिसर,  
विष्णुपुरी, नांदेड - ४३१ ६०६.  
जा.क्र.: शैक्षणिक-०१ / परिपत्रक / बी.व्होक / डिप्लोमा /  
२०२१-२२ / ३१२४  
दिनांक : ३१.०३.२०२१.



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. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ४) मा. संचालक, परीक्षा व मुल्यमापन मंडळ, यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ५) मा. प्राचार्य, संबंधित वाणिज्य व व्यवस्थापन महाविद्यालय, 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**



UGC Sanctioned Vocational Course

Syllabus

**Diploma in Taxation**

(CBCS Pattern)

**Semester I & II**

**Faculty : Commerce & Management**

**w.e.f. 2020-21**

# UGC Sponsored Vocational Course (Diploma)

## Diploma in Taxation

Eligibility : 12<sup>th</sup> Pass (UG Level)

### Syllabus

#### Credits of the Diploma

#### Semester I

Sr. No.	Paper Name	Credits
1.	Principles of Income Tax and Law - I	6
2.	Principles of Income Tax and Law - II	6
3.	Indirect Tax Laws - I	6
4.	Indirect Tax Laws - II	6
5.	Communication Skills	6
	Total	30

#### Semester II

Sr. No.	Paper Name	Credits
1.	Principles of Income Tax and Law - III	6
2.	Principles of Income Tax and Law - IV	6
3.	Indirect Tax Laws - III	6
4.	Indirect Tax Laws - IV	6
5.	Project Work	6
	Total	30

Note: 01 credit is equal to 15 hours of Study. Hence  $15 \times 30 = 450$  Hours

**Semester I**  
**Paper No. I**  
**Principles of Income Tax and Law - I**

**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**

**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**

**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**

**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**

**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**

### **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**

**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**

**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**

**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**

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