



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 विद्याशाखे अंतर्गत
पदव्युत्तर पदवी अभ्यासक्रम राष्ट्रीय शैक्षणिक
घोरण २०२० च्या अनुषंगाने शैक्षणिक वर्ष
२०२३-२४ पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, शासन निर्णय क्र. एनईपी २०२०/प. क्र. ०९/विशि-३/शिकाना दिनांक २० एप्रिल २०२३ व शासन पत्र. क्र. एनईपी २०२०/प. क्र. ०९/विशि-३, दिनांक १६ जून २०२३ अन्वयं सूचित केल्यानुसार राष्ट्रीय शैक्षणिक घोरण २०२० च्या अनुषंगाने दिलेल्या आराखड्या नुसार दिनांक १६ जून २०२३ रोजी संपन्न झालेल्या मा. विद्यापरिषदेच्या बैठकीत ऐनवेळचा विषय क्र. ११/५६-२०२३ अन्वये मान्यता दिल्यानुसार प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत खालील पदव्युत्तर पदवी अभ्यासक्रम (AICTE,PCL,BCI,CoA, NCTE इ.सारख्या नियामक संस्थांची मान्यता आवश्यक असलेले अभ्यासक्रम वगळून) शैक्षणिक वर्ष २०२३-२४ पासून लागू करण्यात येत आहे.

1. M. Com. (संलग्नित महाविद्यालये),
2. M. Com. (विद्यापीठ परिसर संकुल, उपपरिसर लातूर व परभणी),
3. M. Com. (Banking & Insurance) (संलग्नित महाविद्यालये)
4. PGDTPP (संलग्नित महाविद्यालये)
5. PGDDM (संलग्नित महाविद्यालये)
6. B.B.A. पदवी अभ्यासक्रम (न्यु मॉडेल डीग्री कॉलेज हिंगोली)
- 7 B. Com. पदवी अभ्यासक्रम (न्यु मॉडेल डीग्री कॉलेज हिंगोली)

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.:शै-१/एनईपी२०२०/ वाव्य.पीजी/२०२३-२४/126
दिनांक : ०६.०७.२०२३.




सहा कुलसचिव
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत :

- १) मा. प्राचार्य, सर्व संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, सर्व संकुले परिसर व उपपरिसर, प्रस्तुत विद्यापीठ
- ३) मा. प्राचार्य, न्यु मॉडेल डीग्री कॉलेज हिंगोली, प्रस्तुत विद्यापीठ.
- ४) मा. समन्वयक, कॅ. श्री उत्तमराव राटोड आदिवाशी विकास व संशोधन केंद्र, किनवट.

प्रत माहितीस्वरुप

- १) मा. कुलगुरू महोदयांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. प्र. कुलगुरू महोदयांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ३) मा. कुलसचिव, प्रस्तुत विद्यापीठ.
- ४) मा. सर्व आधिष्ठाता, प्रस्तुत विद्यापीठ.
- ५) सर्व प्रशासकीय विभाग प्रमुख साहाय्यक, प्रस्तुत विद्यापीठ.
- ६) सिस्टीम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

SWAMI RAMANAND TEERTH

MARATHWADA UNIVERSITY, NANDED - 431 606



**(R-23 Structure and Syllabus of One Year Post Graduate
Diploma in Tax Procedure and Practice)**

PGDTPP

**Under the Faculty of
FACULTY OF COMMERCE & MANAGEMENT**

Effective from Academic year 2023 – 2024
(As per NEP-2020)

From Dean's Desk:

To meet the challenge of ensuring excellence in Commerce and Management education, the issue of quality needs to be addressed, debated, and taken forward in a systematic manner. Accreditation is the principal means of quality assurance in higher education. The major emphasis of accreditation process is to measure the outcomes of the program that is being accredited. In line with this Faculty of Commerce and Management of SRTM University of Nanded has taken a lead in incorporating philosophy of outcome-based education in the process of curriculum development. Faculty of Commerce and Management, SRTM University, Nanded in one of its meetings unanimously resolved that, each Board of Studies shall prepare some Program Objectives (PO's) and give freedom to affiliated Institutes to add few (PO's) and course objectives and course outcomes to be clearly defined for each course, so that all faculty members in affiliated institutes understand the depth and approach of course to be taught, which will enhance learner's learning process. It was also resolved that, maximum senior faculty from colleges and experts from industry to be involved while revising the curriculum. I am happy to state that, each Board of studies has adhered to their solutions passed by Faculty of Commerce and Management, and developed curriculum accordingly. In addition to outcome-based education, semester-based credit and grading system is also introduced to ensure quality of Commerce and Management education.

Semester based Credit and Grading system enables a much-required shift in focus from teacher-centric to learner-centric education since the workload estimated is based on the investment of time in learning and not in teaching. It also focuses on continuous evaluation which will enhance the quality of education. SRTM University, Nanded has taken a lead in implementing the system through its affiliated Colleges and Faculty of Commerce and Management has devised a transparent credit assignment policy an adopted ten points scale to grade learner's performance. Credit assignment for courses is based on 15 weeks teaching learning process, however content of courses is to be taught in 12-13 weeks and remaining 3-2 weeks to be utilized for revision, guest lectures, coverage of content beyond syllabus etc.

Prof. Dr.D.M.Khandare,

Dean,

Faculty of Commerce and Management,

Swami RamanandTeerthMarathwada University, Nanded.

Prof. Dr.H.S. Patange,

Associate Dean,

Faculty of Commerce and Management,

Swami RamanandTeerthMarathwada University, Nanded.

From Chairman's Desk.....

Education is the movement which brings the students, people, and the whole society from darkness to light. Education is a natural melodious and enlightened development of man's instinctive supremacies. Education is the dynamic process which activates the inbuilt traits and develops the child according to the needy situation and time. Commerce and Management education is the platform for any common man to conduct the various business activities smoothly and progressively. Commerce and Management education is basically that form of instruction which directly and indirectly prepares the businessman for his work. Commerce and Management education is a living discipline and is totally different from other disciplines. Hence it must charter new routes to service the aspirations of the nation.

A PG Diploma in Tax Procedure and Practice Program must therefore have a mission statement which is in conformity with program objectives and program outcomes that are expected of the educational process. The outcomes of a program must be measurable and must be assessed regularly through proper feedback for improvement of the programme. There must be a quality assurance process in place within the Institute to make use of the feedback for improvement of the programme. The curriculum must be constantly refined and updated to ensure that the defined objectives and outcomes are achieved. Students must be encouraged to comment on the objectives and outcomes and the role play individual courses in achieving them. In line with this Faculty of Commerce and Management in Swami Ramanand Teerth Marathwada University - Nanded.

We the chairmen of Board of Studies in 01) Accounts and Applied Statistics 02) Business Economics 03) Business Studies 04) Commercial and Mercantile Law 05) Management Science and Business Administration (Including NGO) Swami Ramanand Teerth Marathwada University - Nanded, happy to state here that, Program Objectives were finalized in a meeting where more than 60 members from different Institutes were attended, who were either Heads or their representatives of All Five Board of Studies .The Program Objectives and Program Outcomes are finalized listed below:

Programme Objectives:

1. To make the student be acquainted with the computation of income under all five heads of income.
2. To make student be acquainted with the applicability of returns, types of assessments, due dates, settlement of cases, provisions of Survey, Search and Seizures, the penalties on violation of Act and prosecution under Income Tax Act.
3. To make students be acquainted with the provisions of clubbing of income, computation of the gross total income considering set-off and carry forward, applicability of advanced tax, mechanism of TDS and TCS, computation of the total income and tax liability of individual.
4. To make students be acquainted with hands on practical computation of the total income and tax liability of individual and filing of IT Returns.
5. To make student be acquainted with different types of GST – CGST, SGST & IGST, difference between composite & mixed supply, Time of Supply and Place of Supply of Goods and Services
6. To make student able to practically work on Input Tax Credit, computation of GST and filing of GST Returns.
7. To make students able to do tax consultancy services.
8. To provide job opportunities in accounting and taxation field.
9. To develop research attitude and skill of research report writing among the students.

ProgrammeOutcomes:

1. Students will be acquainted with the computation of income under all five heads of income.
2. Students will be acquainted with the applicability of returns, types of assessments, due dates, settlement of cases, provisions of Survey, Search and Seizures, the penalties on violation of Act and prosecution under Income Tax Act.
3. Students will be acquainted with the provisions of clubbing of income, computation of the gross total income considering set-off and carry forward, applicability of advanced tax, mechanism of TDS and TCS, computation of the total income and tax liability of individual.
4. Students will be acquainted with hands on practical computation of the total income and tax liability of individual and filing of IT Returns.
5. Students will be acquainted with different types of GST – CGST, SGST & IGST, difference between composite & mixed supply, Time of Supply and Place of Supply of Goods and Services
6. Students will be able to practically work on Input Tax Credit, computation of GST and filing of GST Returns
7. Students will be able to do tax consultancy services.
8. Students will get job opportunities in accounting and taxation field.
9. Research attitude and skill of research report writing will be developed among the students.

Dr R S Pawar - Chairman, BOS in Accounts and Applied Statistics

Dr C K. Harnawale - Chairman, BOS in Business Economics

Dr P T Pawar - Chairman, BOS in Business Studies

Dr D S Yadav - Chairman, BOS in Commercial and Mercantile Law

**Dr M S Rode - Chairman, BOS in Management Science and Business Administration
(Including NGO)**



Swami Ramanand Teerth Marathwada University, Nanded

Faculty of Commerce and Management

R-23 Credit Framework for One Year Post Graduate Diploma in Tax Procedure and Practice (PGDTPP) Subject: Tax Procedure and Practice

Year&L evel	Sem.	Major Subject	RM	OJT / Internship/ Apprenticeship	Field Project Work	Credits	Total Credits
		(DSC)					
1	2	3	4	5	6	7	8
1 (6)	I	DSC501 (4 Cr) DSC502 (4 Cr) DSC503 (4 Cr)	Research Methodology RM501 (4 Cr)	On Job Training OJT501 (4 Cr)		20	40
	II	DSC551 (4 Cr) DSC552 (4 Cr) DSC553 (4 Cr)	---	On Job Training OJT551 (4 Cr)	Field Project Work FP551 (4 Cr)	20	
Total Credits		24	04	08	04	40	

Abbreviations:

DSC: Department/Discipline Specific Core (Major)

OJT: On Job Training: (Internship/Apprenticeship)

RM: Research Methodology

FP: Field Project

Eligibility for Admission

The candidate should fulfil the following eligibility criteria:

Any B Com and BBA graduate students passed with minimum of 40% marks in aggregate or equivalent CGPA from any **of the Universities** incorporated by an act of the central or state legislature in India or other educational institutions established by an act of Parliament or declared to be deemed as a University under Section 3 of the UGC Act are eligible for admission.

PGDTPP(1stYear): Semester I (Level 6)

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
(DSC)Major	PGDTPP501	Income Tax Procedure & Practice-I	4	--	4	--	4
	PGDTPP502	Goods and Services Tax Procedure & Practice-I	4	--	4	--	4
	PGDTPP503	Income Tax Provisions-I	4	--	4	--	4
Research Methodology	PGDTPPRM501	Research Methodology in Commerce	4	--	4	--	4
On Job Training	PGDTPPOJT501	On Job Training	-	8		4	4
Total			16	08	16	04	20

Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
(DSC)Major	PGDTPP501	Income Tax Procedure & Practice-I	20	80	--	--	100
	PGDTPP502	Goods and Services Tax Procedure & Practice-I	20	80	--	--	100
	PGDTPP503	Income Tax Provisions-I	20	80	--	--	100
Research Methodology	PGDTPPRM501	Research Methodology in Commerce	20	80	--	--	100
On Job Training	PGDTPPOJT501	On Job Training	--	--	40	60	100
Total			80	320	40	60	500

NOTE:

1. Learner / student must pass (with minimum 40%marks) separately in CA and ESE
2. 1 Credit = 25 Marks, Weekly 1 hour (60 min.) for Theory & 2 hours (120 min.) for practical

PGDTPP (1stYear): Semester II (Level 6)

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
(DSC) Major	PGDTPP551	Income Tax Procedure & Practice-II	4	--	4	--	4
	PGDTPP552	Goods and Services Tax Procedure & Practice-II	4	--	4	--	4
	PGDTPP553	Income Tax Provisions-II	4	--	4	--	4
On Job Training	PGDTPPOJT551	On Job Training	--	08	--	4	4
Field Project	PGDTPPPFP551	Field Project Work	--	08	--	4	4
Total			12	16	12	08	20

Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
(DSC) Major	PGDTPP551	Income Tax Procedure & Practice-II	20	80	--	--	100
	PGDTPP552	Goods and Services Tax Procedure & Practice-II	20	80	--	--	100
	PGDTPP553	Income Tax Provisions-II	20	80	--	--	100
On Job Training	PGDTPPOJT551	On Job Training	--	--	40	60	100
Field Project	PGDTPPPFP551	Field Project Work	--	--	40	60	100
Total			60	240	80	120	500

NOTE:

1. Learner / student must pass (with minimum 40%marks) separately in CA and ESE
2. 1 Credit = 25 Marks, Weekly 1 hour (60 min.) for Theory & 2 hours (120 min.) for practical



**Swami Ramanand Teerth Marathwada University,
Nanded**

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester I (Level 6)



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Income Tax Procedure and Practice – I

(Discipline Specific Core)

Course Code: PGDTPP501

Course Prerequisites:	Basic Knowledge of tax, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make student be acquainted with the basic concepts and important terms of Income Tax
	2. To make the student be acquainted with the computation of head Income from Salary
	3. To make the student able to compute Income from House Property
	4. To make the student be acquainted with the computation of Income from Business & Profession
	5. To make the student be acquainted with computation of the Income from Capital Gain & Other Sources
Course Outcomes:	1. Students will be acquainted with the basic concepts and important terms of Income Tax
	2. Students will be acquainted with the computation of head Income from Salary
	3. Students will be acquainted with computation of Income from House Property
	4. Students will be acquainted with computation of Income from Business & Profession
	5. Students will be acquainted with computation of Income from Capital Gain & Other Sources

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		Continuous Assessment (CA)			End Semester Examination (ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignment (Marks 10)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
04	--	60	--	10	10	20	80	-	80	100

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		Basic Concepts of Income Tax, Residential Status and Exempted Incomes	12
	1.1	Introduction to Income Tax, Income, Agriculture Income, Gross Total Income, Total Income, Person, Assessee, Assessment Year, Previous Year, Heads of Income under Income Tax Act.	
	1.2	Residential Status of Individuals, HUF, Residential Status of AOP & BOI, Firm and Company.	
	1.3	Fully Exempted Income and Partly Exempted Income.	
2.0		Income from Salaries	12
	2.1	Point of time when Salary income chargeable to tax.	
	2.2	Allowances and other benefits which forms a part of Salary, Perquisites.	

	2.3	Computation of Income chargeable to income under the head of salaries, Deductions under section 16.	
3.0		Income from House Properties	
	3.1	Meaning and Tax treatment of Composite Rent.	12
	3.2	Computation of Annual value, Deductions u/s 24.	
	3.3	Computation of Income chargeable to tax under the head of House Properties.	
4.0		Profits and Gains of Business or Professions	
	4.1	Difference between Business and Profession, Expenses or payments which are liable for deductions, Expenditure or payments which are not liable for deductions.	12
	4.2	Receipts deemed to be chargeable for tax, Section 44AA, 44AB, 44AD, 44ADA, 44AE.	
	4.3	Computation of income under the profits and gains from business or profession.	
5.0		Income from Capital Gains and Income from Other Sources	
	5.1	Classifications of Capital Assets, Determination of short-term and long-term capital assets, Deductions u/s 54, 54B, 54D, 54EC, 54F.	12
	5.2	Computation of income under Capital Gain.	
	5.3	Incomes chargeable to Other Sources, Admissible deductions and Inadmissible deductions, Computation of income under Income from Other sources.	
		Total	60 Hours

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

Reference Books:

- Dr. Vinod Singhaniya, Dr. Monica Singhaniya, “Student guide to Income Tax”, Taxmann.
- VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, “Income Tax Law and Practice”, Kalyani Publisher.
- Dr. HC Mehrotra and Dr. SP Goyal, “Direct Tax Law and Practices”, Kalyani Publishers.
- TN Manoharan and GR Hari, “Direct Tax Laws and International Taxes”, Snow White Publications.

Continuous Assessment (CA):

- 1. Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 2. Assignment/Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Goods & Services Tax Procedure and Practice – I

(Discipline Specific Core)

Course Code: PGDTPP502

Course Prerequisites:	Basic Knowledge of tax, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make student be acquainted with the difference between Direct and Indirect Tax and Levy of GST
	2. To make student be acquainted with t with different types of GST – CGST, SGST & IGST
	3. To make student be acquainted with the concept of supply, difference between composite & mixed supply
	4. To make student be acquainted with the Time of Supply and Place of Supply of Goods and Services
	5. To make student able to practically work on Input Tax Credit
Course Outcomes:	1. Student will be acquainted with the differentiation between Direct and Indirect Tax and Levy of GST
	2. Student will be acquainted with different types of GST – CGST, SGST & IGST
	3. Student will be acquainted with the concept of supply, difference between composite & mixed supply
	4. Student will be acquainted with concepts of the Time of Supply and Place of Supply of Goods and Services
	5. Student will be acquainted with the practical work on Input Tax Credit.

Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		Continuous Assessment (CA)			End Semester Examination (ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignment (Marks 10)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
04	--	60	--	10	10	20	80	-	80	100

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		Basic Concept of Indirect Taxes and Constitution Levy of GST	12
	1.1	Basic Concept of Indirect Tax and its Levy, Features of Indirect Taxes	
	1.2	Genesis of GST in India, Concept of GST and its need in India	
	1.3	Benefits of GST, Constitutional Provisions	
2.0		Application of CGST and IGST	12
	2.1	Concept of CGST, SGST and IGST	
	2.2	Applicability of CGST, SGST and IGST	

3.0		Concept of Supply	
	3.1	Definition of Supply, Meaning and Scope of Supply	12
	3.2	What does constituents to Supply under GST	
	3.3	Supply exempt from GST, Composite and Mixed Supply	
4.0		Time of Supply and Value of Supply	
	4.1	Supply of Goods & services where GST is applicable	12
	4.2	Forward Charge and Reverse Charge	
	4.3	Supply of Vouchers, Supply for Residual Cases	
5.0		Exemptions from GST and Input Tax Credit	
	5.1	Power of Government to Grant exemptions, goods exempt from GST, Services exempt from GST	12
	5.2	Eligibility & Conditions for Input Tax Credit, Utilization of Input Tax Credit	
	5.3	Input Tax Credit when exempted as well as taxable supplies made, Input Service Distributor	
		Total	60 Hours

Reference Books:

- Anandaday Mishra, “GST Law & Procedure”, Taxmann.
- VS Datey, “GST Ready Reckoner”, Taxmann.

Continuous Assessment (CA):

- 1. Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 2. Assignment/Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Tax Procedure and Provisions – I

(Discipline Specific Core)

Course Code: PGDTPP503

Course Prerequisites:	Basic Knowledge of tax, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make student be acquainted with the Income Tax Authorities their appointment and power
	2. To make student be acquainted with the applicability of returns, types of assessments and due dates
	3. To make student be acquainted with the appellate authorities and settlement of cases
	4. To make student be acquainted with the special provisions of Survey, Search and Seizures
	5. To make student be acquainted with the penalties on violation of Act and prosecution
Course Outcomes:	1. Student will be acquainted with the Income Tax Authorities their appointment and power
	2. Student will be acquainted with the applicability of returns, types of assessments and due dates
	3. Student will be acquainted with the appellate authorities and settlement of cases
	4. Student will be acquainted with the special provisions of Survey, Search and Seizures
	5. Student will be acquainted with the penalties on violation of Act and prosecution

Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		Continuous Assessment (CA)			End Semester Examination (ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignment (Marks 10)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
04	--	60	--	10	10	20	80	-	80	100

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		Income Tax Authorities	12
	1.1	Identify the Income tax Authorities	
	1.2	Provisions appointment, control and jurisdiction	
	1.3	Powers of Income Tax Authorities	
2.0		Returns of Income under Income Tax Act and Assessments	12
	2.1	Various Returns under Income Tax Act, Mandatory of Income Tax Return Filling	
	2.2	Due Dates for filling returns, Belated Returns, Revise Returns and Defective Returns	

	2.3	Self-Assessment, Summery Assessment, Scrutiny Assessment and Best judgment Assessment	
3.0		Appeals and Revisions and Settlement of Cases	
	3.1	Time limit for filling Appeals before different Authorities, Powers of different appellate authorities, Procedures for Revision	12
	3.2	Procedures for Revision, Time limit for Revision of order	
	3.3	Meaning of Cases and Application, Constitution of settlement Commission, Powers of Settlement Commission, Abatement of Settlement	
4.0		Penalties and Prosecutions	
	4.1	General Principles of Imposing Penalty & Different Penalty for offences	12
	4.2	Provisions relating to Prosecution	
5.0		Special provisions regarding Survey, Search and Seizures	
	5.1	Authorities of Survey, Search and Seizure	12
	5.2	Powers and Duties of Authority conducting Search and Seizure	
		Total	60 Hours

Reference Books:

- Dr. Vinod Singhaniya, Dr. Monica Singhaniya, “Student guide to Income Tax”, Taxmann.
- VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, “Income Tax Law and Practice”, Kalyani Publisher.
- Dr. HC Mehrotra and Dr. SP Goyal, “Direct Tax Law and Practices”, Kalyani Publishers.
- TN Manoharan and GR Hari, “Direct Tax Laws and International Taxes”, Snow White Publications.

Continuous Assessment (CA):

- 1. Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 2. Assignment/Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Research Methodology

Course Code:PGDTPPRM501

Course Prerequisites:	Basic knowledge of Research, Classroom, E-materials, Books etc.
Course Objectives:	1. To make the students be acquainted with the basics of research methodology in general and in Commerce in particular.
	2. To enable students to understand the construction of research problem and research hypothesis.
	3. To make students be acquainted with the process of sampling and data collection
	4. To make students be acquainted with the methods of data analysis and interpretation.
	5. To make students be acquainted with the skills of research report writing.
Course Outcomes:	1. Students will be able to understand the concepts and types of research in commerce.
	2. Students will be able to construct the research problem and formulate the hypothesis.
	3. Students will be able to understand the process and types of sampling and data collection.
	4. Students will be able to make data analysis and its interpretation.
	5. The students will be able to write a research report on a topic of their interest.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		Continuous Assessment (CA)			End Semester Examination (ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignment (Marks 10)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
04	--	60	--	10	10	20	80	-	80	100

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Research	12
	1.1	Meaning and Definition of Research; Importance and Scope of Research;	
	1.2	Types of Research and Methods of Research;	
	1.3	Research Problem and Research Proposal	
	1.4	Formulation of Research Objectives and Research Hypothesis.	
2.0		Data Collection	12
	2.1	Concept of data; types of data, sources of data;	
	2.2	Methods of Primary and Secondary Data Collection.	
	2.3	Introduction to Sampling and stages of Sampling, difference between universe and sample;	

	2.4	Methods of Probability & Non-Probability Sampling;	
3.0		Data Analysis and Interpretation	
	3.1	Editing and coding of data; Classification and tabulation of data;	12
	3.2	Interpretation of data;	
	3.3	Use of Statistical tools and techniques for data analysis	
	3.4	Presentation of data- Use of charts, graphs, and diagrams	
4.0		Hypothesis Testing	
	4.1	Meaning and Procedure of Hypothesis Testing	12
	4.2	Types of Hypotheses; Types of Errors;	
	4.3	Chi Square Test;	
	4.4	Numerical Problems on Chi Square Test.	
5.0		Research Report Writing	
	5.1	Research Report: Meaning and features	12
	5.2	Types of Research Report;	
	5.3	Elements of Research Report;	
	5.4	Referencing styles; Citation and bibliography	
		Total	60 Hours

Reference Books:

- Dr. Vinod Singhaniya, Dr. Monica Singhaniya, “Student guide to Income Tax”, Taxmann.
- VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, “Income Tax Law and Practice”, Kalyani Publisher.
- Dr. HC Mehrotra and Dr. SP Goyal, “Direct Tax Law and Practices”, Kalyani Publishers.
- TN Manoharan and GR Hari, “Direct Tax Laws and International Taxes”, Snow White Publications.

Continuous Assessment (CA):

- 1. Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 2. Assignment/Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: On Job Training

(Internship/Apprenticeship)

Course Code: PGDTPPOJT501

Course Prerequisites:	Basic Knowledge of tax, MOU's and linkages with Chartered Accountants and Tax Consultants for Internship/Apprenticeship etc.
Course Objectives:	1. To make the students be acquainted with the computation of income under all five heads of income.
	2. To make students be acquainted with the provisions of clubbing of income, computation of the gross total income considering set-off and carry forward, applicability of advanced tax, mechanism of TDS and TCS, computation of the total income and tax liability of individual.
	3. To make students be acquainted with hands on practical computation of the total income and tax liability of individual.
	4. To make students be acquainted with the filing of IT Returns.
Course Outcomes:	1. Students will be acquainted with the computation of income under all five heads of income.
	2. Students will be acquainted with the provisions of clubbing of income, computation of the gross total income considering set-off and carry forward, applicability of advanced tax, mechanism of TDS and TCS, computation of the total income and tax liability of individual.
	3. Students will be acquainted with hands on practical computation of the total income and tax liability of individual.
	4. Students will be acquainted with the with the filing of IT Returns.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		Continuous Assessment (CA)			End Semester Examination (ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignment (Marks 10)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
--	04	--	120	--	40	40	--	60	60	100

Course Contents:

The students must undertake on job training (*Internship/Apprenticeship*) of two months (180 hrs.) under the supervision of in charge teacher in any Institute or firm (Chartered Accountants and Tax Consultants etc.) where the work of taxation is expected. They should cover computation of income under all five heads of income. provisions of clubbing of income, computation of the gross total income considering set-off and carry forward, applicability of advanced tax, mechanism of TDS and TCS, computation of the total income and tax liability of individual. computation of the total income and tax liability of individual and filing of IT Returns during their training period.

Continuous Assessment (CA):

Assignment/Tutorial: At least 08 assignments for 40 marks covering entire course contents/ hands on training must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE) Practical Exam:

The students must prepare project workbook attaching a Certificate of Training (*Internship/Apprenticeship*) Completion based on work done by them during their training period. They must make presentation and face viva-voce practical exam for 60 marks.



**Swami Ramanand Teerth Marathwada University,
Nanded**

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester II (Level 6)



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Income Tax Procedure and Practice – II

(Discipline Specific Core)

Course Code:PGDTPP551

Course Prerequisites:	Basic Knowledge of tax, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make students be acquainted with the provisions of clubbing of income.
	2. To make students be acquainted with computation of the gross total income considering set-off and carry forward
	3. To make students be acquainted with the applicability of advanced tax and its provisions
	4. To make students be acquainted with the mechanism of TDS and TCS
	5. To make students be acquainted with computation of the total income and tax liability of individual
Course Outcomes:	1. Students will be acquainted with the provisions of clubbing of income.
	2. Students will be acquainted with computation of the gross total income considering set-off and carry forward
	3. Students will be acquainted with the applicability of advanced tax and its provisions
	4. Students will be acquainted with the mechanism of TDS and TCS
	5. Students will be acquainted with computation of the total income and tax liability of individual

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		Continuous Assessment (CA)			End Semester Examination (ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignment (Marks 10)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
04	--	60	--	10	10	20	80	-	80	100

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		Clubbing of Income, Set-Off and Carry Forward of Losses	12
	1.1	Provisions of Clubbing of incomes at various stages, Clubbing of income in case of Minor	
	1.2	Distinguish between Inter-Head and Inter-Source, Conditions to be satisfied for Set off and carry forward of Losses	
	1.3	Computation of Total Income after considering set off and carry forward	
2.0		Advance Tax	12
	2.1	Concept and applicability of Advance Tax	
	2.2	Liability to pay Advance Tax	
	2.3	Instalments of paying Advance Tax	

3.0		Tax Deducted at Sources and Tax Collection at Sources	
	3.1	Provisions of deducting Tax at sources	12
	3.2	Concept of Tax Collection at Source	
	3.3	Computation of TDS and TCS at various sources	
4.0		Interest on Non-Payment of Taxes and Refund of Excess Payment of Tax	
	4.1	Delay in filing of Tax Returns	12
	4.2	Delay of Shortfall of paying Advance Tax, Deferred Payment of Advance Tax, Process to Claim Income Tax Refund	
	4.3	Interest on Refund, Refund pending due to Incorrect details	
5.0		Computation of Total Income and Tax Liability of Individual & HUF	
	5.1	Computation of Gross Total Income from various heads and sources	12
	5.2	Deductions under Chapter VI-A	
	5.3	Computation of Tax Liability after considering the various aspects	
		Total	60 Hours

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

Reference Books:

- Dr. Vinod Singhaniya, Dr. Monica Singhaniya, “Student guide to Income Tax”, Taxmann.
- VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, “Income Tax Law and Practice”, Kalyani Publisher.
- Dr. HC Mehrotra and Dr. SP Goyal, “Direct Tax Law and Practices”, Kalyani Publishers.
- TN Manoharan and GR Hari, “Direct Tax Laws and International Taxes”, Snow White Publications.

Continuous Assessment (CA):

- 1. Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 2. Assignment/Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Goods & Services Tax Procedure and Practice – II

(Discipline Specific Core)

Course Code:PGDTPP552

Course Prerequisites:	Basic Knowledge of tax, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make students be acquainted with the general provisions related to Reverse Charge
	2. To make students be acquainted with the provisions related to composition levy
	3. To make students be acquainted with the provision's wrong payment of tax, delayed payment of tax
	4. To make students be acquainted with the provisions of non-payment of tax
	5. To make students be acquainted with the hands-on practical computation of GST
Course Outcomes:	1. Students will be acquainted with general provisions related to Reverse Charge
	2. Students will be acquainted with the provisions related to composition levy
	3. Students will be acquainted with the provision's wrong payment of tax, delayed payment of tax
	4. Students will be acquainted with the provisions of non-payment of tax
	5. Students will be acquainted with practical computation of GST

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		Continuous Assessment (CA)			End Semester Examination (ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignment (Marks 10)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
04	--	60	--	10	10	20	80	-	80	100

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		Reverse Charge Mechanism	12
	1.1	Meaning of Reverse Charge Mechanism	
	1.2	Services and Persons under Reverse Charge	
	1.3	General Provisions applicable to Reverse Charge, Tax under Reverse Charge	
2.0		Composition Levy	12
	2.1	Overview of Scheme, Turnover limit for Levy	
	2.2	Conditions for Composition	
	2.3	Validity for Composition	
3.0		Payment of tax	12
	3.1	Kinds of Ledgers to be maintained, Utilization of Credit,	

	3.2	Interest in Delayed payment	
	3.3	Tax wrongfully collected or paid	
4.0		Interest on Non-Payment of GST	
	4.1	Interest on delayed payment of tax	12
	4.2	Tax wrongfully collected & paid to Central/State Government	
5.0		Computation of GST	
	5.1	Practical Problems on Computation of GST	12
	5.2	Computation of GST along with Interest	
		Total	60 Hours

Reference Books:

- Anandaday Mishra, “GST Law & Procedure”, Taxmann.
- VS Datey, “GST Ready Reckoner”, Taxmann.

Continuous Assessment (CA):

1. **Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. **Assignment/Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Tax Procedure and Provisions – II

(Discipline Specific Core)

Course Code: PGDTPP553

Course Prerequisites:	Basic Knowledge of tax, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make students be acquainted with the process of registration under GST
	2. To make students be acquainted to register firms under the GST act.
	3. To make students be acquainted with the provisions on returns, assessment, and audit provisions
	4. To make students be acquainted with the aspects of search, seizure, and assets
	5. To make students be acquainted with the demand, recovery and offences and penalties under GST act.
Course Outcomes:	1. Students will be acquainted with the process of registration under GST
	2. Students will be able to register firms under the GST act.
	3. Students will be acquainted with with the provisions on returns, assessment, and audit provisions
	4. Students will be acquainted with the aspects of search, seizure, and assets under GST act.
	5. Students will be acquainted with the demand, recovery and offences and penalties under GST act.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		Continuous Assessment (CA)			End Semester Examination (ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignment (Marks 10)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
04	--	60	--	10	10	20	80	-	80	100

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		Registration and Tax Invoice-Debit and Credit Note	12
	1.1	Persons liable for registration, Compulsory Registration, Persons not liable for Registration	
	1.2	Procedures, Amendments, Cancellation and Revocation of Registration	
	1.3	Tax Invoice, Credit & Debit Notes, E-way Bill	
2.0		Returns, Account, Record and Assessment & Audit	12
	2.1	Returns on Monthly, Returns on Quarterly and Annual returns under GST	
	2.2	Accounting under GST, Accounts & Records to be maintained	
	2.3	Audit under GST, Special Audit under GST, Assessment under GST	
3.0		Inspection, Search, Seizure & Arrest	12

	3.1	Inspection procedures under GST, Search under GST	
	3.2	Procedures for Seizure under GST	
	3.3	Arrest authority in GST Act	
4.0		Demand & Recovery and Offences & Penalties	
	4.1	When can demand is raised by GST Authority	12
	4.2	Type of Recoveries	
	4.3	Offences in GST Act, Penalty under GST	
5.0		Appeal & Revision	
	5.1	Disputes and Appeals	12
	5.2	Rules for filling an Appeal	
	5.3	Revisions of Appeal filled	
		Total	60 Hours

Reference Books:

- Anandaday Mishra, “GST Law & Procedure”, Taxmann.
- VS Datey, “GST Ready Reckoner”, Taxmann.

Continuous Assessment (CA):

- 1. Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 2. Assignment/Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: On Job Training

(Internship/Apprenticeship)

Course Code: PGDTPPOJT551

Course Prerequisites:	Basic Knowledge of tax, MOU's and linkages with Chartered Accountants and Tax Consultants for Internship/Apprenticeship etc.
Course Objectives:	1. To make students be acquainted with different types of GST – CGST, SGST & IGST, difference between composite & mixed supply, Time of Supply and Place of Supply of Goods and Services
	2. To make students be acquainted with the provisions related to Reverse Charge, composition levy, wrong payment of tax, delayed payment of tax, non-payment of tax, computation of GST
	3. To make students able to practically work on Input Tax Credit, computation of GST and filing of GST Returns.
Course Outcomes:	1. Students will be acquainted with different types of GST – CGST, SGST & IGST, difference between composite & mixed supply, Time of Supply and Place of Supply of Goods and Services
	2. Students will be acquainted with the provisions related to Reverse Charge, composition levy, wrong payment of tax, delayed payment of tax, non-payment of tax, computation of GST
	3. Students will be able to practically work on Input Tax Credit, computation of GST and filing of GST Returns.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		Continuous Assessment (CA)			End Semester Examination (ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignment (Marks 10)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
--	04	--	120	--	40	40	--	60	60	100

Course Contents:

The students must undertake on job training (*Internship/Apprenticeship*) of two months (180 hrs.) under the supervision of in charge teacher in any Institute or firm (Chartered Accountants and Tax Consultants etc.) where the work of taxation is expected. They should cover different types of GST – CGST, SGST & IGST, difference between composite & mixed supply, Time of Supply and Place of Supply of Goods and Services, composition levy, wrong payment of tax, delayed payment of tax, non-payment of tax, computation of GST and practically work on Input Tax Credit, computation of GST and filing of GST Returns during their training period.

Continuous Assessment (CA):

Assignment/Tutorial: At least 08 assignments for 40 marks covering entire course contents must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE) Practical Exam:

The students must prepare project workbook attaching a Certificate of Training (*Internship/Apprenticeship*) Completion based on work done by them during their training period. They must make presentation and face viva-voce practical exam for 60 marks.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of One Year PG Diploma in Tax Procedure and Practice)

PGDTPP: Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Field Project Work

(Field Project)

Course Code: PGDTPFP551

Course Prerequisites:	Basic Knowledge of tax, MOU's and linkages with Chartered Accountants and Tax Consultants for Internship/Apprenticeship etc.
Course Objectives:	1. To make students be acquainted with field-based learning for understanding the different socio-economic problems relating the subject.
	2. To provide the opportunities to the students to observe and study actual field situations regarding issues related to socio-economic development in the context of taxation.
	3. To make student able to observe and study the practical work on Input Tax Credit, computation of GST and filing of GST Returns to gain first hand understanding of govt policies, regulations, structure, procedure, and mechanism of taxation which will guide the development process.
Course Outcomes:	1. Students will be acquainted with field-based learning for understanding the different socio-economic problems relating the subject.
	2. Students will be acquainted with the actual field situations regarding issues related to socio-economic development in the context of taxation.
	3. Students will be acquainted with practical work on Input Tax Credit, computation of GST and filing of GST Returns to gain first hand understanding of govt policies, regulations, structure, procedure, and mechanism of taxation which will guide the development process.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		Continuous Assessment (CA)			End Semester Examination (ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignment (Marks)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
--	04	--	120	--	40	40	--	60	60	100

Course Contents:

The students must undertake field project (180 hrs.) under the supervision of in-charge teacher. The students must observe and study actual field situations regarding issues relating to socio-economic development in the context of taxation. They should cover practical work on Input Tax Credit, computation of GST and filing of GST Returns to gain first hand understanding of govt policies, regulations, structure, procedure, and mechanism of taxation which will guide the development process. It is field-based learning or survey for understanding the different socio-economic problems relating the subject.

Continuous Assessment (CA):

Assignment/Tutorial: At least 08 assignments for 40 marks covering entire course contents must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE) Practical Exam:

The students must prepare field project workbook based on work done by them during their field project period. They must make presentation and face viva-voce practical exam for 60 marks.