

P G D T

Course Curriculum for

Post Graduate Diploma in Taxation Ordinance

Through Distance Education

(w.e.f. July 2002)

Directorate of Distance Education

Guru Jambheshwar University of Science &

Technology,

Hisar – 125 001

DIRECTORATE OF DISTANCE EDUCATION
GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY,

HISAR

P.G. DIPLOMA IN TAXATION (PGPT)

ORDINANCE

1.) Target Market

Post-Graduate Diploma in Taxation is a one year course and has been designed to cater to the middle and higher level tax management requirements of the society in general and the industry in particular. The target clientele among others are: -

- (i) Who intend to specialize in the area of tax planning and management as the concept of tax is getting more and more importance in this country of over 100 crores people;
- (ii) Who are already in this or similar profession like CA, CS, ICWA, ICFA, Tax Officials, Corporate Officials/Managers, Small Business Owners etc. can get an opportunity to improve their present stock of knowledge.
- (iii) Professionally qualified persons who plan to enter in this area especially MBA, MBE; MIB, MFC, M.COM., MA(ECO.), LLB, LLM, PGDBA, BBA, B.COM, BA(ECO.), etc; and
- (iv) Who are graduate/post-graduate having some experience in the area of taxation but do not have proper diploma/degree for the purpose.

2.) Eligibility

Any Graduate or Post-graduate from the recognized university. Or Fellow of ICSI/ICAI/ICFAI/ICWAI/SIMILAR BODY

3.) Admission

Admission will be made on the basis of the merit of qualifying examination.

4.) Duration

One Year Duration is the minimum period. However, the maximum period would be three years.

5.) Award of Diploma

The successful candidate with minimum 40 percent marks will be awarded the P.G. Diploma in Taxation. The Divisions will be as under :-

- | | |
|--|----------------|
| * With more than 40% marks but less than 50% marks | IIIrd Division |
| * With 50% and more but less than 60% marks | IIInd Division |
| * With 60% marks and above | Ist Division |

6.) Personal Contact Programme

At least 15 hours per subject PCP will be conducted with a view to solve the major queries of the candidate(s).

7.) Course Fee

Rs.12,000 (Rupees Ten Thousand Only) payable at the time of admission. No separate fee will be charged for examination, study material and personal contact programme. However, the examination fee Rs. 250/- for whole subject will be charged from the students re-appearing for the examination.

8.) Medium of Instructions

The medium of instructions/study material shall be in English. However, the candidate shall have an option to write in the examinations either in Hindi or English.

9.) Mode of Imparting Learning

The Directorate will provide study material in the form of printed lessons/books in English and learning to the students will be imparted by arranging personal contact programme at the university and study centres.

10.) General Rules

The candidates admitted in this course will be governed by the general rules and regulations of the university. In any matter the decision of the Vice-Chancellor shall be final. The jurisdiction is limited to Hisar only.

Note: 30% of the maximum marks are allocated for internal assessment in each paper including Practicals, Project report, Training report, Thesis, Lab, Viva-Voce etc. as per the following criteria:

- i) 20% marks based on two assignments (handwritten) of 10% marks each.
- ii) 10% marks for Presentation /Viva-Voce.

DETAILED SYLLABUS

PGDT-101 GENERAL BUSINESS CONCEPTS

Max. Marks : 100
External: 70, Internal: 30
Time: 3 Hrs

***Note:** There will be eight questions in the question paper. The first question, which will be divided into ten small questions, will be compulsory and in total the candidate will be required to attempt only five questions.*

COURSE CONTENTS

- Concept, nature and scope of business; Understanding Indian business system; Forms of business organization; Commerce, industry, trade and aids to trade; Business environment-internal and external; Fiscal Policy-an overview. Understanding financial statements, analysis and interpretations of financial statements; Basic functions of financial management; Responsibility accounting and corporate reporting.
- Management-principles and functions; Public finance- nature, principles, functions and main theories of taxation; Union budget and finance bill-main aspects.
- Basics concepts of marketing- 4Ps; Human resource management-training, selection and performance appraisal; TQM- main aspects.
- Liberalisation, privatization and globalisation- its impact on Indian economy.

Note: 30% of the maximum marks are allocated for internal assessment in each paper including Practicals, Project report, Training report, Thesis, Lab, Viva-Voce etc. as per the following criteria:

- i) 20% marks based on two assignments (handwritten) of 10% marks each.
- ii) 10% marks for Presentation /Viva-Voce.

Books Recommended

- 1.) Bhushan, Y.K. : "Business Management and Organisation", S.Chand Publishers, New Delhi.
- 2.) Sherlerkar, S. : "Management and Business Organisation", Himalaya Publishers, New Delhi.
- 3.) Maheshwari, S.N. : "Introduction to Accounting" , Sultan Chand Publishers, New Delhi.

PGDT-102 INCOME TAX LAW AND PRACTICE

Max. Marks : 100
External: 70, Internal: 30
Time: 3 Hrs

***Note:** There will be eight questions in the question paper. The first question, which will be divided into ten small questions, will be compulsory and in total the candidate will be required to attempt only five questions.*

COURSE CONTENTS

- Basic concepts, capital and revenue, residence and incidence of tax, exempted incomes, different heads of income under income tax-salaries, house property, business or profession, capital gains and other sources.
- Clubbing of incomes, set-off and carry forward of losses, deductions from gross total income, assessment of income tax-individuals, HUF, firms and companies.
- Procedure for assessment, appeals and revisions, settlement of cases, tax liability in special cases.
- Computation of income tax, tax deductions at source, advance payment of tax, refund of tax, double taxation and advance rulings.
- Income tax planning- an overview

Note: 30% of the maximum marks are allocated for internal assessment in each paper including Practicals, Project report, Training report, Thesis, Lab, Viva-Voce etc. as per the following criteria:

- i) 20% marks based on two assignments (handwritten) of 10% marks each.
- ii) 10% marks for Presentation /Viva-Voce.

Books Recommended

- 1.) Singhanian, V.K. : "Direct Taxes Law and Practice", Taxmann Publishers, Delhi.
- 2.) Prasad, B "Direct Taxes Law and Practice", Wishwa Prakashan, New Delhi.

PGDT-103 CENTRAL EXCISE TAX

Max. Marks : 100
External: 70, Internal: 30
Time: 3 Hrs

***Note:** There will be eight questions in the question paper. The first question, which will be divided into ten small questions, will be compulsory and in total the candidate will be required to attempt only five questions.*

COURSE CONTENTS

- Brief history of excise law in India, laws relating to central excise-Central Excises Act, 1944 and Central Excises Rules, 1944.
- Nature of excise duty, goods, excisable goods, CENVAT and its provisions, Processing and manufacturing of goods, classification of goods.
- Valuation under central excise- basis of calculation of duty, what is assessable value, central excise valuation rules, valuation in specific cases.
- Routine procedure in central excise, export procedure in central excise, retention and return of goods and other miscellaneous procedures.
- Excise and small-scale industries, exemptions under excise tax, penalties, punishment, appeal and revisions under excise tax, assessment and recovery provisions in central excise.
- Excise tax planning- an overview

Note: 30% of the maximum marks are allocated for internal assessment in each paper including Practicals, Project report, Training report, Thesis, Lab, Viva-Voce etc. as per the following criteria:

- i) 20% marks based on two assignments (handwritten) of 10% marks each.
- ii) 10% marks for Presentation /Viva-Voce.

Books Recommended

- 1.) Datey, V. S. : "Indirect Taxes Law and Practice", Taxmann Publishers, New Delhi.
- 2.) Bare Act on Indirect Tax Laws (update only).

PGDT-104 INDIAN CUSTOMS TAX

Max. Marks : 100
External: 70, Internal: 30
Time: 3 Hrs

Note: *There will be eight questions in the question paper. The first question, which will be divided into ten small questions, will be compulsory and in total the candidate will be required to attempt only five questions.*

Course Contents

- Introduction to customs duty- brief background, scope and coverage, nature of customs duty, types of customs duty, classification of customs and rate of duty in India.

- Valuation of customs duty- value for the purpose of customs act, valuation rules for imported goods, inclusions in customs value, methods of valuation for customs and under valuation in customs value.
- Procedure for import and export- customs stations, import procedures, assessment of duty and clearance, export procedures in customs and other customs procedures.
- Exemptions, remission, demand, recovery and refund in customs, export incentives under customs tax provisions, penalties and offences under customs tax rules.
- Customs tax planning- an overview.

Note: 30% of the maximum marks are allocated for internal assessment in each paper including Practicals, Project report, Training report, Thesis, Lab, Viva-Voce etc. as per the following criteria:

- 20% marks based on two assignments (handwritten) of 10% marks each.
- 10% marks for Presentation /Viva-Voce.

Books Recommended

- 1.) Datey, V. S. : "Indirect Taxes Law and Practice", Taxmann Publishers, New Delhi.
- 2.) Bare Act on Indirect Tax Laws (updated only)

PGDT-105 CENTRAL SALES TAX

Max. Marks : 100

External: 70, Internal: 30

Time: 3 Hrs

Note: *There will be eight questions in the question paper. The first question, which will be divided into ten small questions, will be compulsory and in total the candidate will be required to attempt only five questions.*

Course Contents

- Introduction to Central Sales Tax Act, 1956- Background of CST Act, what is inter-state sales, sales by transfer of documents, goods under CST Act, person liable to pay CST and state relevant to a dealer.
- Quantum of CST payable- Rate of central sales tax, calculation of sales exemptions under CST, illustrative examples regarding turnover, calculation of CST.

- Restrictions on taxation under CST Act- Constitutional background, what is sale outside a state, sale-in course of export, sale during import, declared goods under CST Act.
- Procedures under CST Act registration under CST Act, forms of declarations, offences and penalties.
- Sales tax Planning- an overview.

Note: 30% of the maximum marks are allocated for internal assessment in each paper including Practicals, Project report, Training report, Thesis, Lab, Viva-Voce etc. as per the following criteria:

- 20% marks based on two assignments (handwritten) of 10% marks each.
- 10% marks for Presentation /Viva-Voce.

Books Recommended

- 1.) Detey, V.S : "Indirect Taxes Law and Practice", Taxmann Publishers, J New Delhi.
- 2.) Bare Act on CST Act (updated only)

PGDT-106 TAX ADMINISTRATION

Max. Marks : 100
External: 70, Internal: 30
Time: 3 Hrs

***Note:** There will be eight questions in the question paper. The first question, which will be divided into ten small questions, will be compulsory and in total the candidate will be required to attempt only five questions.*

Course Contents

- Income Tax Authorities- Central government, central board of direct taxes, director-general, director, chief commissioner, commissioner, assessing officer-their powers and responsibility.
- Powers of central excise officers- Visit, inspection , summons, arrest, search and seizure and departmental adjudication.
- Powers of customs officers-ins ection, search, X-ray bodies, seizure by customs officers.
- Powers of sales tax officers- Main provisions regarding the powers and responsibility of sales tax officers under CST Act.
- Tax administration and union finance ministry- Present nexus.

Note: 30% of the maximum marks are allocated for internal assessment in each paper including Practicals, Project report, Training report, Thesis, Lab, Viva-Voce etc. as per the following criteria:

- i) 20% marks based on two assignments (handwritten) of 10% marks each.
- ii) 10% marks for Presentation /Viva-Voce.

Books Recommended

- 1.) "Tax Administration" by Indian Institute, New Delhi.
- 2.) Singhanian, V.K. : "Direct Taxes Law and Practice", Taxmann Publishers, New Delhi.
- 3.) Datey V.S. : "Indirect Taxes Law and Practice", Taxmann Publishers, New Delhi.

PGDT-107**PRACTICAL TRAINING REPORT**

Max. Marks : 50
External: 35, Internal: 15

Course Contents

- For this purpose the candidate has to acquire some practical training (any time during the year) in the area of either income tax or excise tax or customs tax or central sales tax or tax administration. There must be at least three weeks of practical training and the candidate must prepare the written report on such training. Such report will be evaluated by the examiner and will also be part of comprehensive viva-voce.

Note: 30% of the maximum marks are allocated for internal assessment in each paper including Practicals, Project report, Training report, Thesis, Lab, Viva-Voce etc. as per the following criteria:

- i) 20% marks based on two assignments (handwritten) of 10% marks each.
- ii) 10% marks for Presentation /Viva-Voce.

PGDT-108**COMPREHENSIVE VIVA-VOCE**

Max. Marks : 50
External: 35, Internal: 15

Course Contents

- Since it is a comprehensive viva-voce, therefore, the candidate will be supposed to have a sound understanding about the complete tax system and administration in India.

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- ii) 10% marks for Presentation /Viva-Voce.

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