

Annexure No.	57 L
SCAA Dated	29.02.2008

Bharathiar University :Coimbatore - 46
School of Distance Education (SDE)

Non Semester Pattern – Scheme of Examinations (With effect from 2007 – 2008 onwards)

DIPLOMA IN TAXATION

1. Income Tax Law	100 Marks
2. Income Tax Practice	100 Marks
3. Central Sales Tax	100 Marks
4. Value Added Tax(VAT) and Service Tax	100 Marks

Total	400 Marks.

Paper I - Income Tax Law

UNIT I : Definition Agriculture Income –Previous Year – Assesse – Assessment year
– Person – principal officer – Resident Ordinary resident – Non resident –
Deemed Income – Income exempt from Tax

UNIT II : Computation of Income from Salary

UNIT III : Computation of Income from House Property

UNIT IV : Computation of Income from Business or Profession

UNIT V : Computation of Income from Capital gains and Income from other sources.

Note: Distribution of Marks (Theory 40 %, Problem 60%)

Books for Reference:

1. Income Tax Law & Practice - Gaur & Narang
2. Income Tax Law & Practice - H.C.Mehrotra
3. Income Tax Law & Practice - B.B.Lal

Paper II Income Tax Practice

- UNIT I** : Deduction from gross total Income
UNIT II : Assessment of Individuals
UNIT III : Assessment of Partnership Companies
UNIT IV : Assessment of Joint Stock Companies
UNIT V : Procedure for assessment – Filing of returns – Collection and recovery – Refund of Tax – Deduction of tax at source – Advance payment of Tax – Tax Credit Certificate

Note: Distribution of Marks (Theory 20 %, Problem 80%)

Books for Reference:

1. Income Tax Law & Practice - Gaur & Narang
 2. Income Tax Law & Practice - H.C.Mehrotra
 3. Income Tax Law & Practice - B.B.Lal
-

Paper III Central Sales Tax

- UNIT I** : Introduction of Central Sales Tax Law – Important Definitions – CST ACT 1956 – concepts of Sale and Inter – State sales
UNIT II : Sale to Government – sale to Registered Dealer – exempted transactions
UNIT III : Liability to central sales Tax – Quantum of sales Tax – Procedure and forms under the CST Act
UNIT IV : Restriction and conditions with regard to tax on sale or purchase of declared goods with in miscellaneous provisions.
UNIT V : Company in liquidation – Liability of directors in case of liquidation – CST appellate Authority – appeals, settlement of Disputes, Procedure, powers.

Books for Reference

1. Indirect Taxation – V.Balachandran
 2. Indirect Taxes Law & Practice – V.S.Datey
 3. Bare Act – CST , 1956
-

Paper IV Value Added Tax (VAT) and Service Tax

UNIT I : Value Added Tax (VAT)

Introduction – Evolution of VAT In India – Meaning – Objectives – Features of VAT Laws –TNVAT Act,2006 – Definitions – Input tax credit system – Levy of taxes on sales – right to use any goods – Trans of goods involved in works contracts – refund of tax on sales returns – Deduction of tax at source in works contract exemption from tax.

UNIT II : Assessment in various cases – Liability of tax of persons – firms – Hindu Undivided family – private company – Appointment and powers of authorities Recovery Act – Appeals and revisions.

UNIT III : Introduction to service Tax Law – meaning, Definition and Concepts.

UNIT IV : Liability of service Tax – payments and recovery of service Tax – Registration , requirement & procedure – Records and returns – Assessments , Revision and appeal – offences and penalties.

UNIT V : Summary provisions for various Taxable services – Advance ruling in service tax – service Tax Audit – service tax credit

Books for Reference

1. Bare Act – TNVAT 2006
2. Indirect Taxation – V.Balachandran
3. Indirect Taxes Law and practice-V.S.Datey
