

DIPLOMA COURSES
GENERAL RULES AND REGULATIONS GOVERNING DIPLOMA IN
TAXATION LAWS, LABOUR LAWS, INTELLECTUAL PROPERTY LAWS

Duration : The duration of the course will be one academic year.
Medium of course : The medium of the course shall be only in English.
Eligibility : The candidate must be a graduate of any Faculty either of this University or of any other University whose degree is recognized, or equivalent to the corresponding degree of this University.

Standard and Grades of passing :

A candidate who secures a minimum 40% marks in each paper, and an aggregate of 50% on the whole shall be declared to have passed the examination in the second class.

A candidate who secures a minimum 40\$ marks in each paper, and an aggregate of 60% on the whole shall be declared to have passed the examination in the First Class. In addition to paragraphs above, if a candidate secures 75% marks and above marks in any subject will be have obtained distinction in the said subject.

Course structure : The diploma examination shall comprise of four papers of 100 marks each.

DIPLOMA IN TAXATION LAW (D.T.L.)

PAPER I	INDIAN INCOME TAX ACT, 1961	MARKS 100
Unit 1	Definition (S.2) Agricultural Income, Assessee, Assessment year, previous year, Income, Person, Dividend, Capital Assets, Capital and Revenue Receipts & Expenditure	
Unit 2	. Scope of Total Income & Residential Status of different Assesseees . Exempted Income	
Unit 3	Computation of taxable Income under different heads of Income a. Salaries b. Income from House Property c. Profile and gains from Business or profession. d. Capital gain e. Income from other sources. f. Assessment of Individual, HUF, Firm.	
Unit 4	Income of other persons, included in Assesseees Total Income	
Unit 5	Aggregation of Income and set off and carry forward of Losses	
Unit 6	Deduction to be made in computing Total Income	
Unit 7	Income Tax Authorities	
Unit 8	Deduction and collection of Tax at Source.	
Unit 9	Refunds, appeals and Revision	
Unit 10	Penalties and Prosecutions	

Books Recommended :

1. Taxman's Direct Taxes, Law & Practice By Dr. Vinod K. Singhania
2. Direct Tax Law By Manoharan T.N.
3. Income Tax Laws & Practice By H.C. Mehrotra

PAPER II CENTRAL SALES TAX ACT, 1956 AND M.VAT ACT, 2002
MARKS 100

A. CENTRAL SALES TAX ACT **MARKS 50**

- Unit 1 Definitions:
 Appropriate State; Business, Dealer, Goods, Declared Goods, Place of
 Business, Sales, Sales Price, Turnover.
- Unit 2 Principles of Determining Different categories of sales
- Unit 3 Sales Tax Liabilities, Registration of Dealers
- Unit 4 Liabilities in special cases, Settlement of Disputers
- Unit 5 Penalties and Prosecutions.
- Unit 6 Computation of Tax, Determination of Turnover.

V. M.VAT Act, 2002 **MARKS 50**

- Unit 7 Definitions:
 Agriculture, Capital Asset, Dealer Goods, Purchase price, Sale Price,
 Turnover of Purchases, Turnover of Sales.
- Unit 8 Incidence and Levy of Tax
- Unit 9 Sales Tax Authorities and Tribunal
- Unit 10 Registration
- Unit 11 Returns, Assessment etc.
- Unit 12 Penalty and Interest, set off and Refunds, Package scheme of incentives

Books Recommended :

1. Central Sales Tax Laws - By Chaturvedi
2. Central Sales Tax Act - By Patel
3. Maharashtra VAT Act 2002 - By M.L. Anand
4. Maharashtra VAT Act, 2002 - By P.L. Subramaniam

A. WEALTH TAX ACT, 1957

- Unit 1 Definitions :
 Valuation date, Net wealth, Assessee, Person, Assets
- Unit 2 Scope of Liability to wealth Tax Or Incidence of Tax (s.6)
- Unit 3 Assets Belonging to other but Includable in Net wealth of an Individual.
- Unit 4 Assets exempt from wealth Tax
- Unit 5 Valuation of Assets, computation of Net wealth, Procedure for
 Assessment
- Unit 6 Penalties under wealth Tax Act, Appeals & Revision

B. SERVICE TAX

- Unit 7 Scope of service Tax, Nature of service, Exempted services
- Unit 8 Definitions :
 Assessee, Taxable service, Service Tax credit,
- Unit 9 Registration under service Tax, payment of Service Tax, Credit of Service
 Tax and Excise duty.
 Import and Export of services.

C. PROFESSION TAX ACT

- Unit 10 1. Certificate of Registration and Enrolment
 2. Rate of profession Tax
 3. Exemption from paying profession Tax
 4. Return

Books Recommended :

1. Direct Taxes - By V.K. Singhanian
2. Direct Taxes - By Malhotra and Goel
3. The Profession Tax Act, 1975
4. Indirect Taxes - By Malhotra and Goel

A. CENTRAL EXCISE ACT, 1944

MARKS 50

- Unit 1 Nature of excise Duty, Scope of Excise Duty, Types of Control
- Unit 2 Definitions:
Excisable Goods, Factory, Manufacture, Assessee, Deemed Manufacture,
Clearance of Goods,
- Unit 3 . Kind of Excise Duty
 . Classification of Excisable Goods
 . Registration
- Unit 4 Central Excise Authorities and their powers
- Unit 5 . CEN VAT (Central Value Added Tax)
 . Valuation of Excisable Goods
- Unit 6 . Concession to Small scale Industries
 . Penalties, offences and punishments
 . Returns
 . Important features of Central Excise Tarrif Act, 1985

B. CUSTOM ACT, 1962

MARKS 50

- Unit 7 Definitions :
 'Goods', Indian customs waters, fund, customs area, Import manifest,
 export manifest, Export policy.
- Unit 8 . Type of Custom Duties.
 . Prohibition on importation and exportation of goods
- Unit 9 . Levy of and exemption, form custom Duties
 . Clearances of Imported and exported goods
 . Tax Liability and valuation of Goods.
- Unit 10 . Custom Authorities and their powers
 . Warehousing, Drawback.
 . Baggage, import or Export through post
- Unit 11 . Penalties and prosecution
 . Appeals and Revision
 . Search, seizure and Arrest.

Books Recommended

1. Indirect Taxes - By V.S. Date
2. Central Excise and Customs - By R.K. Jain.