

B.Com (Tax Procedure)(Basic/Hons)(Vocational)

Programme Objectives:

1. To provide the knowledge of Taxation system in India and to enhance employability skills of the Commerce students
2. To motivate the learners towards higher education and The course helps the students to prepare for competitive and professional examination
3. The introduction of updated and the need of the hour concepts and contents will make a student employable and at the same time confident in his/her day to day transactions.
4. The programme cultivates the habit of entrepreneur and there by motivates student to start entrepreneurship.
5. To provide inter-disciplinary knowledge through non-major elective courses and develops research culture by incorporating projects both practical and technical skills in the curriculum.
6. To provide practical exposure by providing opportunities for industrial visit, CA office visit, Visit to Tax Offices, Meeting Tax Officials and so on.

Programme Outcome:

1. The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
2. Students will be able to do their higher education and can make research in the field of finance and commerce
3. The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
4. Students will prove themselves in different professional exams like C.A., C S, CPA, CMA, MPSC, UPSC. as well as other courses.
5. Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer and also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator as well as other financial supporting services.
6. By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,

B.COM.PROGRAM
ProposedSchemeofTeaching&EvaluationforB.Com
(TaxProcedure)(Basic/Hons)withCommerceasCoressubj
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Semester I								
Sl. No.	Course Code	TitleoftheCourse	Category ofCourse s	Teaching Hours perWeek (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Income Tax Law and Practice-I	DSC	3+0+2	60	40	100	4
5	B.Com.1.3	Goods and Service Tax Law and Practice-I	DSC	3+0+2	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
7	B.com.1.5	Yoga	SEC-VB	0+0+2	-	25	25	1
8	B.com.1.6	Health and Wellness	SEC-VB	0+0+2	-	25	25	1
9	B.Com.1.7	Accounting for Everyone/Financial Literacy/Managerial Economics	OEC	3+0+0	60	40	100	3
Sub–Total(A)					390	310	700	25

Semester II								
Sl. No.	Course Code	TitleoftheCourse	Category ofCourse s	Teachin g Hours perWeek (L+T+P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language-I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language-II	AECC	3+1+0	60	40	100	3
12	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
13	B.Com.2.2	Income Tax Law and Practice-II	DSC	3+0+2	60	40	100	4
14	B.Com.2.3	Goods and Service Tax Law and Practice-II	DSC	3+0+2	60	40	100	4
15	B.Com.2.4	Sports	SEC-VB	0+0+2	-	25	25	1
16	B.Com.2.5	NCC/NSS/R&R(S&G)/Cul tural	SEC-VB	0+0+2	-	25	25	1
17	B.Com.2.6	Environmental Studies	AECC	2+0+0	30	20	50	2
18	B.Com.2.7	FinancialEnvironment/Inv estmentsInStockMarkets	OEC	3+0+0	60	40	100	3
Sub–Total(B)					390	310	700	25

EXITOPTIONWITHCERTIFICATION-withabilitytosolvewelldefinedproblems

Semester III								
Sl. No.	CourseCode	TitleoftheCourse	Category ofCourses	Teaching Hours perWeek (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Income Tax Law and Practice-III	DSC	3+0+2	60	40	100	4
23	B.Com.3.3	Goods and Service Tax Law and Practice-III	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	30	20	50	2
25	B.Com.3.5	Sports	SEC-VB	0+0+2	-	25	25	1
26	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
27	B.Com.3.7	AdvertisingSkills/Entrepreneurial Skills	OEC	3+0+0	60	40	100	3
Sub-Total(C)					390	310	700	25

Semester IV								
Sl. No.	CourseCode	TitleoftheCourse	Category ofCourses	Teaching Hours perWeek (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
40	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
31	B.Com.4.2	Income Tax Law and Practice-IV	DSC	3+0+2	60	40	100	4
32	B.Com.4.3	Goods and Service Tax Law and Practice-IV	DSC	3+0+2	60	40	100	4
33	B.Com.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
34	B.Com.4.5	Sports	SEC-VB	0+0+2	-	25	25	1
35	B.Com.4.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
36	B.Com.4.7	Business Ethics/Corporate Governance	OEC	3+0+0	60	40	100	3
Sub-Total(D)					390	310	700	25

EXITOPTIONWITHDIPLOMA-Abilitytosolvebroadlydefinedproblems.

SemesterV								
Sl. No.	CourseCode	TitleoftheCourse	Category ofCourses	Teaching Hoursper Week(L+T+P)	SEE	CIE	Total Marks	Credits
37	B.Com.5.1	FinancialManagement	DSC	3+0+2	60	40	100	4
38	B.Com.5.2	Advance Income TaxLawand Practice	DSC	3+0+2	60	40	100	4
39	B.Com.5.3	AuditingandAssurance	DSC	4+0+0	60	40	100	4
40	B.Com.5.4 Elective	One Course from theSelectedElectiveGroup	DSE-1	3+1+0	60	40	100	3
41	B.Com.5.5 Elective	GST-Law&Practice	Vocational-1	2+0+2	60	40	100	3
42	B.Com.5.6 Elective	Internship	Internship -1	0+0+4	-	50	50	2
43	B.Com.5.7	Sports	SEC-VB	0+0+2	-	50	50	1
44	B.Com.5.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
45	B.Com.5.9	Cyber Security/Ethics&SelfAwareness	SEC-VB	1+0+2	60	40	100	2
Sub-Total(E)					360	390	750	24

SemesterVI								
Sl. No.	CourseCode	TitleoftheCourse	Category ofCourses	Teaching Hoursper Week (L+T+P)	SEE	CIE	Total Marks	Credits
46	B.Com.6.1	ManagementAccounting	DSC	3+0+2	60	40	100	4
47	B.Com.6.2	Customs Duty Law andPractice	DSC	3+0+2	60	40	100	4
48	B.Com.6.3	FinancialDerivatives	DSC	3+0+2	60	40	100	4
49	B.Com.6.4 Elective	One courses from theSelectedElectiveGroup	DSE-2	3+1+0	60	40	100	3
50	B.Com.6.5	GST-Assessment Procedure	Vocational-2	2+0+2	60	40	100	3
51	B.Com.6.6 Elective	Internship	Internship -2	0+0+4	-	50	50	2
52	B.Com.6.7	Sports	SEC-VB	0+0+2	-	50	50	1
53	B.Com.6.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
54	B.Com.6.9	ProfessionalCommunication	SEC-SB	2+0+0	60	40	100	2
Sub-Total(F)					360	390	750	24
GrandTotal-Degree					2400	2300	4700	148

EXIT OPTION WITH BACHELOR DEGREE - Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.

SemesterVII								
Sl. No.	CourseCode	TitleoftheCourse	Category ofCourses	Teaching Hours perWeek (L+T+P)	SEE	CIE	Total Marks	Credits
55	B.Com.7.1	InternationalBusiness	DSC	4+1+0	60	40	100	4
56	B.Com.7.2	BusinessAnalytics	DSC	4+1+0	60	40	100	4
57	B.Com.7.3	Advanced FinancialManagement	DSC	4+1+0	60	40	100	4
58	B.Com.7.4	One Course from theSelectedElectiveGroup	DSE-5	3+1+0	60	40	100	3
59	B.Com.7.5	ERPApplications	Vocational-3	2+0+2	60	40	100	3
60	B.Com.7.6	ResearchMethodology	-	2+0+2	60	40	100	3
Sub–Total(G)					360	240	600	21

SemesterVIII								
Sl. No.	Course Code	TitleoftheCourse	Category ofCourses	Teaching Hoursper Week(L+T+P)	SEE	CIE	Total Marks	Credits
61	B.Com.8.1	FinancialReporting-IND.AS	DSC	3+1+0	60	40	100	3
62	B.Com.8.2	Strategic FinancialManagement	DSC	3+1+0	60	40	100	3
63	B.Com.8.3	Advanced BusinessStatisticsORData Analysis &DecisionSciences	DSC	3+1+0	60	40	100	3
64	B.Com.8.4	OneCoursefromtheSelectedElectiveGroup	DSE-5	3+1+0	60	40	100	3
65	B.Com.8.5	ManagingDigitalPlatforms	Vocational-4	2+0+2	60	40	100	3
66	B.Com.8.6	ResearchProjects/Internship withViva–voce	-	0+0+12	120	80	200	6
		OR	DSE-6	3+1+0	60*	40*	100*	3*
		TwoCoursesfromtheSelectedElectiveGroup8.5(A) &8.5(B)	DSE-7	3+1+0	60*	40*	100*	3*
Sub–Total(H)					420/ 420*	280/ 280*	700/ 700*	21/ 21*
GrandTotal-Honors					3180/ 3180*	2820/ 2820*	6000/ 6000*	190

* Students who do not opt Research Project/Internships he will take two elective courses such as 8.5(A) &8.5(B).SubTotal(H)andGrandTotalHonorsvariesaccordingly.

BACHELORDEGREEWITHHONORS- Experienceofworkplaceproblemsolving inthe formofinternship or research experience preparing for higher education or entrepreneurship experience.Notes:

- OneHourofLecture isequalto1Credit.

- **OneHourofTutorial isequal to1Credit(ExceptLanguages).**
- **TwoHoursofPracticalisequalto1Credit**

Acronyms Expanded

- AECC : Ability Enhancement Compulsory Course
- DSC© : Discipline Specific Core (Course)
- SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based
- OEC : Open Elective Course
- DSE : Discipline Specific Elective
- SEE : Semester End Examination
- CIE : Continuous Internal Evaluation
- L+T+P : Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

ELECTIVE GROUPS AND COURSES:

Discipline Specific Electives-V Semester						
Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind. AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

Discipline Specific Electives-VI Semester						
1	e-Business & Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Workplace	HR Analytics
2	Accounting for Services Sector	Strategic Financial Management	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior & Marketing Research	Labour Laws & Practice	ICT Application in Business

Discipline Specific Electives-VII Semester						
1	Forensic Accounting	Security Analysis & Portfolio Management	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS & SQL

Discipline Specific Electives-VIII Semester						
1	Innovations in Accounting	Corporate Valuation	e-Banking	E-Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning & Management	Services Marketing	Employee Welfare & Social Security	Artificial Intelligence & Machine Learning in Business

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she

may change the elective group in VII semester, but shall continue in the same group in VIII semester

B.com-QuestionPaperPattern
EndSemesterExamsBachelorofCommerce- B.Com

CourseCode:
Duration:2Hour

NameoftheCourse:
TotalMarks:60

SECTION-A

I. Answeranyfiveofthefollowingquestions.Questionsa
reaskedon Remembering

(5x2=10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

SECTION-B

II. Answeranyfourofthefollowingquestions.Questions
areaskedonUnderstanding&Applying(4x5=20)

- 9.
- 10.
- 11.
- 12.
- 13.
- 14.

SECTION-C

III. Answeranytwoofthefollowingquestions.
Questionsareaskedonanalyzing&evaluating (2x15=30)

- 15.
- 16.
- 17.
- 18.

Note:Breakupof 40marksforContinuousInternalEvaluation(CIE)isasfollows:

- 20marksfor2internalexamspercoursepersemester.
- 10marksforSeminar/Presentation/Activity/Project/Fieldwork/Assignment.
- 10marksforCasestudy/Excel/Zohobooks.

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com.3.2

Name of the Course: Income Tax Law and Practice- III

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs

Pedagogy: Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & field work etc.,

- a) After studying this subject students will get to know the amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time.
- b) Understand the theoretical framework of Direct Tax.
- c) After studying this subject students are able to compute Total Income.
- d) This subject gives the theoretical as well as practical knowledge of Tax deducted and collected at source.
- e) And also students get the knowledge of Advance tax payment and tax authorities.

Syllabus:	Hours
Module No. 1: Computation of tax on total income	12
Normal Rate and Special Rate of tax as applicable to Resident Assesses i.e individuals, Hindu Undivided families, partnership firms. Aggregation of Agricultural Income for the rate purposes Rebates and Reliefs (excluding double taxation relief in the case of share of income from Association of persons). Computation of tax under Old Regime and New Regime in relation to individuals and HUFs. Applicability of Form 10-IE.	
Module No. 2: Tax Deduction at source	14
Deduction of Income Tax at source from the amount payable to Residents, Persons responsible to deduct tax at source. When to deduct, rates of tax, exemptions, deduction at lower rate applying to Assessing officer, filling of self-declaration Form, Remittance of Tax, Issue of certificate of deduction of tax at source, filing of Quarterly Forms 24Q, 26Q and 27Q, application for tax deduction account number, consequences of non- deduction or short deduction or non / short remittance of tax, interest and penalty thereof.	
Module No. 3: Tax collection at source	06
Collections of Income Tax at source, as applicable to residents, persons responsible to collect tax at source, when to collect, rates of tax, exemptions, collection at lower rate by applying to assessing officer, filling self-declaration forms for non-collection. Remittance of Tax, Issue of certificate for collection of tax at source, Filling of Quarterly Form 27EQ, Application of Tax Collection Account Number, Consequences of non-collection or short collection or non/ short remittance of tax interest and penalty thereof.	
Module No. 4: Payment of Advance Tax	06
Computation of Estimated Income, Exemption, Due dates to remit, Quantum of advance tax payable, Payment of advance tax on receipt of notice by assessing offices and procedure thereof.	
Module No. 5: Income tax authorities	10
Appointment of Income-tax authorities; Control of Income-tax authorities; Instructions to subordinate authorities; Taxpayer's Charter u/s. 119A; Faceless jurisdiction; Discovery, production of evidence etc.; Search and Seizure; Powers to requisition books of account etc; Power to call for information; Power of Survey; Faceless collection of information.	

Skill Developments Activities:

1. Visit to CA office for asking about Practical application.
2. Collect the Income details of individual and calculate Total Income.
3. Case study discussion.
4. Any other activities, which are relevant to the course.

Books for Reference:

1. Direct Tax Law and Practice- - Taxman's Publication
2. Income Tax law and practice- taxman's Publication
3. Income Tax law and practice- V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri
4. ICAIStudyMaterials

Name of the Program: Bachelor of Commerce (Tax Procedure) Course Code: B.Com.3.3: GST Law and Practice-III		
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & Visit to Income tax office/CA offices etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
a) The study familiarizes the students with the provisions of Indirect Taxation Laws in India. b) This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are updated with the learning and it enhances learning objective c) After studying this subject students will get in depth knowledge of concept of GST.		
Syllabus:		Hours
Module No.1: Input Tax Credit I		10
Eligibility and conditions for taking input tax credit – Apportionment of credit and blocked credits – Availability of credit under special circumstances under Section 18 of the CGST Act – Documentary requirements and conditions for claiming input tax credit – Reversal of input tax credit in the case of non-payment of consideration – Discrepancies in claim of Input tax credit and reversal of such claim. Simple problems on Identification of Blocked Credit and Credit under Special Circumstances. Simple problems on computation of Reversal of Credit..		
Module No.2: Input Tax Credit II		10
Taking input tax credit in respect of inputs and capital goods sent for job work – Manner of distribution of credit by Input service distributor – Manner of claiming credit under special circumstances under Rule 40 -Anti profiteering measure under Section 171. Simple problem on Identification of Input service Distributor, Simple problem on allocation of credit by an Input Service Distributor. Problems on computation of Input Tax, Output tax and Net tax and Advanced problems on Computation of GST payable.		
Module No.3: Accounts and records in GST		10
Maintenance of accounts by registered persons – Generation and maintenance of electronic records – Records to be maintained by owner or operator of godown or warehouse or transporters - Issue of tax invoice under Section 31 of the CGST Act – Components of a Tax invoice – Time Limit for issuing tax invoice – Manner of issuing invoice – Bill of supply – Receipt voucher – Refund voucher – Revised tax invoice - Transportation of goods without issue of invoice - Credit notes and debit notes – Accounts and records to be maintained under Section 35 – Period of retention of accounts. Collect the E forms applicable, E Invoice, Bill of Supply discuss the practical applicability.		
Module No.4: Returns under GST		10
Time limits – Form and manner of furnishing details of outward supplies – Form and manner of furnishing details of Inward Supplies – Concept of Form GSTR-1A and GSTR-2A - Furnishing of returns under Section 39 of the CGST Act – Claim of input tax credit and provisional acceptance thereof – matching, reversal and reclaim of input tax credit – Annual return – Final return – Levy of late fee – Goods and Service tax practitioners Discuss the E Forms available for Filing of Returns under GST.		
Module No.5: Casual Taxable Person and Non-resident taxable person		08
Special provisions in relation to casual taxable person and non-resident taxable person – meaning – registration – filing of returns.		

Skill Developments Activities:

1. Visit to CA office for asking about Practical application.
2. Visit the GST portal Download the forms available for E filling discuss the provisions related to filling of returns.

Text Books:

1. Indirect Tax Laws-Bangar's Publication-Dr.Yogendra Bangar,Dr.Vandana Bangar

Name of the Course: Goods and Service Tax Law and Practice-III

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

2. Students guide to Income Tax (including GST- Taxman's publication- Dr. Vinod Singhania and Dr. Monica Singhania
3. Business Taxation-Dr.Ravi MN,Mr.Bhanu Praksh B.E,Dr.Suman Shetty N
4. ICAI study materials related to Indirect tax.

Note: Latest edition of text books may be used.

Name of the Program: BachelorofCommerce(B.Com.) Course Code: B.Com.4.2 Name of the Course: Income Tax Law and Practice- IV		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours
4Credits	4Hrs	48Hours
Pedagogy: Classroomslecture,tutorials,MaintainingRecordBookforpracticalclass,Group		
AfterstudyingthissubjectstudentswillgettoknowtheamendmentsmadetoDirectTaxLawsofIndia byFinanceActspassedin theParliamentfromtimetotime. g) UnderstandthetheoreticalframeworkofDirectTax. h) This will provide practical knowledge of filling of return under GST. i) After studying this students are able to do Self Assessment of Income tax return and can file the return.		
Syllabus:		Hours
Module No. 1: Filing of Return of Income		10
Mandatory filing of returns under Section 139; Revised Return, Belated return, Invalid Return, Rectified Return; Permanent Account number; Quoting of Aadhar number; Due dates for filing of return; Verification of income-tax returns; Filing of returns in Electronic form; Concept of updated returns, Tax updated returns; Concept of late filing fee under Section 234F; Different types of ITR and their applicability		
ModuleNo.2: Assessment procedure		10
Assessment Procedure, Payment of Self-Assessment Tax, Inquiry before Assessment, Intimation, Regular Assessment, Best Judgement Assessment, Income Escaping Assessment, Rectification of mistake, Time limit to issue limitation period to complete assessment/ rectification, issue of demand notice remittance amount demanded, assessee in default, consequences of non-remittance of tax demanded. (Exclude the provisions regarding recovery of tax).		
ModuleNo.3:Assessment of Firms and Companies		10
Meaning of firm, partner conditions interest and remuneration payable to partners, computation of income and Tax; Applicability of AMT; Meaning of company; Indian company, domestic company, foreign company in which the public are substantially interested, closely held company, minimum alternative tax; computation of income tax on distributed profits; Options under Section 115BA, 115BAA and 115BAB.		
ModuleNo.4: Calculation of interest		08
Calculation of interest, interest payable to government, for late filing of return default in payment of advance tax, determent of advance tax, excess refund, delay in remittance of tax on distributed profits, interest payable to Assessee		
ModuleNo.5: Computation of self-Assessment Tax		10
Computation of amount to be demanded, claiming Refund of Tax. Compulsory maintenance of books of accounts, compulsory audit. Appeals under Income Tax Act- Applicable orders- procedures- power of revision by Commissioner (excluding provisions regarding settlement commission, repetitive appeals, advance ruling and authorized representatives). .		
SkillDevelopmentsActivities:		
5. VisittoCAofficeforaskingaboutPracticalapplication.		
6. Casestudydiscursion.		
7. Anyotheractivities,whicharerelevanttothecourse.		
8. File the Income Tax return of your own/the family members.		
Books for Reference:		
1. Direct Tax Law and Practice- - Taxman's Publication		
2. Income Tax law and practice- taxman's Publication		
3. Income Tax law and practice- V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri		
4. ICAI Study Materials		

discussion, Seminar, Casestudies & fieldwork etc.,

Name of the Program: Bachelor of Commerce (Tax Procedure)		
Course Code: B.Com.4.3		
Name of the Course: Goods and Service Tax Law and Practice-IV		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group		

discussion, Seminar, Case studies & Visit to Income tax office / CA offices etc.,	
Course Outcomes: On successful completion of the course, the students will be able to	
<ul style="list-style-type: none"> d) The study familiarizes the students with the provisions of Indirect Taxation Laws in India. e) This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are updated with the learning and it enhances learning objective f) After studying this subject students will get in depth knowledge of concept of GST. 	
Syllabus:	Hours
Module No.1: Payment of tax	10
Payment of tax, interest, penalty and other amounts – Electronic Liability Register – Electronic Credit Ledger – Electronic Cash ledger - Interest on delayed payment of tax – Tax deduction at source under Section 51 of the CGST Act – Collection of tax at source under Section 52 – Transfer of input tax credit – Refund of tax – Refund of integrated tax to international tourist - Consumer Welfare Fund – Letter of Undertaking for export without payment of tax.	
Module No.2: Assessment	10
Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Summary assessment in certain special cases – Audit by tax authorities – Special audit under Section 66 of the CGST Act.	
Module No.3: Inspection, search, seizure and arrest	10
Inspection, search, seizure and arrest - Inspection of goods in movement – Access to business premises.	
Module No.4: Appeals and revision	10
Appeals to Appellate Authority – Application for appeal – Appeal fees – Proceedings before the Appellate authority – Constitution of appellate tribunal and benches thereof – Appeals to Appellate Tribunal – Procedure before the Appellate Tribunal – Orders of the Appellate Tribunal – Appearance by Authorized Representative – Appeal to High Court – Appeal to Supreme Court.	
Module No.5: Comprehensive Problems on GST	08
Problems to cover valuation, computation of tax and availing of input tax credit. (Incorporation of Delay in payment of tax to these problems, reversal of credit and refund of credit may be followed)	
Skill Developments Activities:	
<ul style="list-style-type: none"> 3. Visit to CA office for asking about Practical application. 4. View the GST Portal and study the Forms related to Filing of GST return 5. Refer the GST portal to study the Forms related to Filing of Appeal 6. Prepare students to present and act in front of class related to procedure of Inspection 	

Search Seizure and arrest.

TextBooks:

5. IndirectTaxLaws-Bangar'sPublication-Dr.YogendraBangar,Dr.VandanaBangar
6. Students guide to Income Tax (including GST- Taxman's publication- Dr. VinodSinghaniaandDr. Monica Singhania
7. BusinessTaxation-Dr.RaviMN,Mr.BhanuPrakshB.E,Dr.SumanShettyN
8. ICAIstudymaterialsrelatedtoIndirecttax.

Note:Latesteditionoftext booksmaybeused.

