

DEPARTMENT OF ACCOUNTANCY & STATISTICS
POST GRADUATE DIPLOMA IN TAXATION

Course Of Study

(Effective from July 2015)

Paper no.	Nomenclature of Paper	Maximum Marks
DT-101	Basics of Income Tax	100
DT-102	Goods and Service Tax- Part I	100
DT-103	Tax Planning	100
DT-104	Goods and Service Tax- Part II	100
DT-105	Practical Income Tax	100
DT-106	Practical GST	100
	Total	600

DT-101: Basics of Income Tax

Unit – I

Income Tax: Specific Terminologies of Income Tax Act: Agricultural Income, residential status and Incidence of tax.

Unit – II

Computation of Income Under the Head - Salaries (Sec. 15 to Sec. 17 and relevant Sections), & Exempted Incomes (Sec.10)

Unit – III

Income from House Property (Sec. 22 to Sec. 27), Income from Business and Profession (Sec. 28 to Sec. 44)

Unit- IV

Capital Gains (Sec. 45 to Sec. 54) & Income from Other Sources (Sec. 55 to Sec. 57)

Unit-V

Deemed Incomes and Set off and carry forward of Losses, Deductions under section 80 for Individuals and HUF and Rebates from Tax, Assessment of Individuals and Assessment of HUF

Suggested Readings:

Agarwal, N.P., Jain, C.M. and Jain, O.P.: Income Tax (Hindi/English).

Ahuja Girish and Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House
Income Tax Act. Income Tax Rules.

Mehrotra, H. C.: Income Tax Law & Accounts, Sahitay Bhawan , Agra

Pagare Dinker : Income Tax Law and Practice, Sultan Chand & Sons, New Delhi

Patel & Choudhary : Income Tax (Choudhary Prakashan), (Hindi/English)

Singhania, Vinod K : Student Guide to Income Tax, Taxmann Pblcation , Delhi

Annexure 3
Post-Graduation Diploma in Taxation
Goods and Service Tax: Part - 1
Unit - I

Important definitions of Integrated Goods and Service Tax Act, 2017, levy and collection of tax, Administration

Unit - II

Determination of nature of supply, place of supply of goods or service or both, Refund to international tourist.

Unit - III

Zero rated supply, Apportionment of tax and settlement of funds, transfer of input tax credit, Application of CGST Act, Miscellaneous provisions of IGST Act.

Unit - IV

Customs Act, 1962 - Important Terms & definitions under the Customs Act, 1962; Letter of Credit, Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy- advalorem specific duties, Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of Goods- Free Import and Restricted import, type of Import - Import of Cargo, Import of Personal Baggage, Import of Stores.

Unit - V

Customs Act, 1962 : Clearance Procedure - For Home Consumption, for Warehousing, for Re-export, for Import by post, Prohibited Export, Canalized Exports, Exports against licensing, type of Exports, Exports of cargo, Export of Baggage, Export of cargo, Export of cargo by land, sea and air routes.

Suggested readings:

- Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)
 Custom Act 1962 and Rules
 Datey, V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
 Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
 Commercial GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
 Mohan, Rajat: Illustrated guide to GST (2017)
 Koolwal, Ashish & Ritu : Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.
 Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.

DT-102

Unit- I

Filing of Return-PAN, Prescribed dates, Return Forms, Authorized Signature, Representative Assessee, Filing of Compulsory Return, Loss Return, Belated Return, Revised Return, Defective Return, Filing of E-Return, Types of Assessment-Self, Regular, Re-assessment, Rectification of Mistake, Notice of demand or refund of Tax, Penalties and Prosecutions. Tax planning special reference to residential status, salary, Income from house property

Unit-II

Assessment of Firms and Companies, Deduction of Tax at source, Advance Payment of Tax, Tax planning special reference capital gain and clubbing of income

Unit –III

Assessment of firm, AOP and cooperative societies and Tax planning

Unit- IV

Tax Planning for Managerial Decision: Tax Planning in respect of Own or Lease, Sale of assets used for Scientific Research, Make or Buy Decisions, Repair, Replace, Renewals or Renovation and Shut Down or Continue Decisions.

Unit- V

Tax Planning for Financial Management Decisions: Tax Planning relating to Capital Structure Decision, Dividend Policy, Inter Corporate Dividend and Bonus Shares.

Suggested Readings:

- Agarwal, N.P., Jain, C.M. and Jain, O.P.: Income Tax (Hindi/English).
Ahuja Girish and Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House
Income Tax Act. Income Tax Rules.
Mehrotra, H. C.: Income Tax Law & Accounts, Sahitay Bhawan , Agra
Pagare Dinker : Income Tax Law and Practice, Sultan Chand & Sons, New Delhi
Patel & Choudhary : Income Tax (Choudhary Prakashan), (Hindi/English)
Singhania, Vinod K : Student Guide to Income Tax, Taxmann Pblcation , Delhi

Goods and Service Tax: Part - 2

Unit - I

CGST/SGST - Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Basic of GST, Meaning and scope of supply, Levy and collection of tax.

Unit - II

CGST/SGST - Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.

Unit - III

CGST/SGST - Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

Unit - IV

CGST Act, 2017: Payment of Tax, Refund, Assessment, Audit, Administration, Inspection, Demand and Recovery

Unit - V

Goods and Service Tax (Compensation to states), GST determination of value of supply Rules, 2017, GST Input Tax credit Rules, 2017

Suggested readings:

Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)

Custom Act 1962 and Rules

Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi

Commercial GST, Commercial law publisher (India) Pvt Ltd, New Delhi.

Mohan, Rajat: illustrated guide to GST (2017)

Koolwal, Ashish & Ritu : Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.

Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.

D-104

DT-105: Practical Income Tax

Unit-1

PAN no. (49A) and documentation, TAN (49B), Information required for filing income tax return, Registration procedures for different assessee, Rectification U/S 154.

Unit-2

Filing of return of Individual and HUF (ITR 1 and 2): salary and Income from house property

Unit-3

Filing of return of business entities (individuals), Assessee covered under 44AD (ITR 4S), Audit report form 3CB, 3CD, Tax return (ITR-4)

Unit-4

Filing of return of firms and partners, charitable trust and societies (ITR 3 and 5)

Unit-5

Filing of return of companies (ITR-6), TDS return filing for salary employee (24Q), Validation of TDS return, Upload file and submission (16 and 16A)

DT-106: Practical R-Vat and Service Tax

Unit-1

Online Registration Rajasthan Commercial Taxes department, composition Registration

Registration Certificate Process, Online registration of service tax, registration Certificate Process

Unit-II

Payment of Tax-Challan through e-grass facility, Log in Procedure

Unit-III

Return selections and filling, Match-mismatch correction procedure

Unit-IV

Return submission through website, Rectification, revised return, Surrender of registration certificate

Unit-V

CENVAT Credit calculation and Accounting Treatment, various declaration forms, tax clearance certificate etc.

Special Rule for Examination:

Examination of DT-5 and DT-6 papers shall comprise only practical examination on computer of three hours duration.

PRACTICAL GOODS AND SERVICE TAX

Unit - I

Format of Invoice, Levy and Collection of Tax, Time and Value of Supply, Online registration process

Unit - II

Outward supply, Inward supply, Monthly return

Unit - III

Quarterly return for composition dealer, TDS return and certificate

Unit - IV

Annual Return for normal and composition dealer

Unit - V

Final return, Application for tax return preparer

Note: Practical of this paper shall be taught using offline utilities and Govt. official website

DT-106