

## **Paper 2.2 – Indirect Tax**

### Unit – I

Central Excise Act: Basic Concepts, Classification of goods, Valuation of goods.

### Unit – II

Cenvat Credit on inputs and capital goods, Export procedure, Warehousing and S.S.I.

### Unit – III

Customs Act – 1962: Basic concepts, Classification of goods, Valuation of goods and Computation of custom duty.

### Unit – IV

Central Sales Tax Act: Introduction and Definition, Interstate sales declared goods liability and to tax on Interstate sales and Rates of Tax Determination of Taxable turnover and tax, Registration of dealer and prescribed forms.

### Unit – V

Rajasthan Value Added Tax Act, 2003: Introduction and Definition, Incidence of tax, Levy of tax and, Rates of tax, Exempted sales, Computation of Taxable turnover and tax, Registration of Dealers and Procedure of Assessment.

### **Suggested Readings:**

Datey, V.S.: Indirect taxes: Law and Practice, Taxmann, New Delhi.

Jain, Kaduniya: Indirect taxes, Ramesh Book Depot, Jaipur

Patel and Choudhary :Indirect tax: Choudhary Publication, Jaipur.

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