

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:

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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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