

Central Sales Tax : Important terms and definitions under the Central Sales Tax Act 1956 – Dealer, Dealer, Declare good, place of business, sale, sale price, turnover, year, appropriate authority, Nature and Scope of Central Sales Tax Act, Provisions relating to inter-state sales, Sales inside a State, Sales/Purchase in the course of imports and exports out of India, Determination of turnover, Principles for determining levy of Central Sales Tax, Concept of Sale or Purchase of goods in the course of Central/State Trading, when does Sales or Purchase of goods take place inside the State, when does the sale or purchase of goods takes place in the imports or exports.

Unit – IV

Registration of Dealers and Procedure thereof, Rate of Tax; Sales against C and D, W forms; Exemption of Subsequent Sales.

Unit – V

Rajasthan Value added Tax Act 2003: Importance Terms and Terms and Definitions, Incidence of Tax, Exempted Sales, Points of tax, determination of taxable turnover, and computation of tax, Filing of returns and assessment, maintenance of books of accounts, Rules of Tax Credit, charging of the interest, penalties, composition scheme and prosecutions.

Suggested Readings :

1. Ahuja, Girish & Gupta, Ravi : Practical Approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions): Bharat Law house Pvt. Ltd., New Delhi.
2. Central Excise Act.
3. Customs Act.
4. Central Sales Tax Act.
5. Datey, V.S. : Indirect Taxes : Taxman Publications.
6. Gupta, B.L., Kendriya and Rajasthan Bikri Kar (Hindi)
7. Patel & Choudhary : Bikri Kar (Hindi)

3.3.B COMPUTERISED ACCOUNTING (Code No. 3803-B)

Objective

To impart the knowledge of implementing accounting procedure with the use of computers

COURSE CONTENTS

UNIT- I

Electronic spreadsheet: Basic features, Getting started with MS Excel, Managing workbook files, Editing a workbook, more about entering data, Advanced Worksheet Editing, Entering Formulas, Functions, Formatting a Worksheet, printing creating charts, What-if-analysis, Modifying and Enhancing Charts, Managing lists, Accounting Applications.

UNIT- II

Software based Accounting: Present Scenario Tally. Features. Company Creation, Tally