



**MOHANLAL SUKHADIA UNIVERSITY, UDAIPUR**  
**FACULTY OF LAW**  
**SEVENTH SEMESTER BACHELOR OF ARTS AND LAWS INTEGRATED**

(Session 2022-23 onwards)

PAPER – V (PAPER CODE – **BAL705**): (PAPER NAME – **TAXATION LAW**)

**VII – SEMESTER**

**M.M 80**

**UNIT-I                    Indian Income Tax Act. 1961 :**

- (A) Definitions - Assessment Year, Previous year, Agriculture, Income Assessment, Capital Asset, Dividend, Income, Casual Income, Total Income, Gross Total Income, Maximum and Minimum Marginal Rate, Person, Resident – Non Resident, Transfer.
- (B) Basis of Charge - Charges of Income-Tax, Scope of total income, Residence in India, Income deemed to be received, Dividend Income deemed to accrue or arise in India.
- (C) Income which do not form part of total income.
- (D) Computation of total income - Head of income - Salaries, Interest on Securities Income from House Property, Profit & Gains of Business or Profession, Capital Gains, Income from other sources.
- (E) Income of other persons included in assessee's total income.
- (F) Deductions to be made in computing total income.
- (G) Relief in respect of Income- tax. h) Determination of tax in certain specific cases.
- (H) Income tax authorities - Appointment and Control, Jurisdiction, Powers Procedure for Assessment, Liability in special cases, Collection and recovery tax, Appeals, Revision and Reference.

**UNIT-II                    Goods and Service Tax**

- (A) **Introduction**-Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Governments); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration, 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 collection of tax.
- (B) 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.
- (C) CGST/SGST- Maintenance of Accounts and Records, Compositions scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

**(D)** IGST- Scope of IGST, Important terms and definitions under Integrated Goods and Service Tax Act, 2017, Levy and collection of IGST, Principles for determining the place of supply and Place of Supply of goods and services, Zero rated Supply.

**SUGGESTED READINGS :**

- 1) Gupta, R.R. : Income-tax and Practice.
- 2) Kanga & Palkiwala : The Law and Practice of Income-tax
- 3) A.K. Saxena : Income Tax Act (English & Hindi).
- 4) Rastogi, Abhishek : Professionals guide to GST Ideation to reality(2017)
- 5) Datey V.S. : GST Ready  
Reckoner, Taxman Publication, New Delhi
- 6) Mohan, Rajat : Illustrated guide to GST (2017)
- 7) Goods & Service Tax : Patel Chaudhary (P.C. Publications, Jaipur)
- 8) Commercial GST, Commercial law publisher (India) Pvt. Ltd., New Delhi