

## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)

Name of the Programme : P.G.D.T.L. Post Graduate Diploma in Taxation Law)

**Programme Code** : PCDTL

**Class** : P.G.D.T.L.

**Semester** : NA

**Course Code** : PGDTL111

**Course Title** : General Law Affecting Taxation

(Revised and implemented from the academic year 2024-25)

**No. of Credits** : 04

**No. of Teaching Hours** : 96

### Course Objectives:

1. To make aware about the various sections of the Constitution of Indian related to taxation.
2. To acquaint them with the Hindu law and Hindu Succession Act 1956.
3. To impart the knowledge of general laws affecting taxation in India.
4. To know about different types legal practices applicable for taxation practice.
5. To make aware about the provisions of Indian Penal Code and taxation in India.
6. To instils the knowledge about legal procedures, methods of Piecemeal Distribution of Cash.
7. To impart the knowledge of the Right to Information Act 2005 and the Information Technology Act 2000.

### Course Outcomes:

**By the end of the course, students will be able to:**

- CO1. Impart the knowledge of basic legal aspects related to taxation practice in India.
- CO2. Know about different types of acts and laws related to taxation.
- CO3. Aware about the legal procedure in taxation in India.
- CO4. Inculcate the knowledge about legal provisions and methods applicable for taxation.
- CO5. Impart the knowledge of Conversion of partnership firm in to limited company.
- CO6. Know about the importance of Right to Information Act and Information Technology Act.
- CO7. Make aware about the Hindu law and Hindu Succession Act.

# SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)

## Topics and Learning Points

### UNIT 1: Constitution of India 12 Lectures

- 1.1 Salient Features of the Indian Constitution.
- 1.2 Powers of Parliament & State Legislatures for Enactment of Taxation Laws.(Relevant Provisions)
- 1.3 Money Bill & Finance Bill.
- 1.4 Financial relations between The Union & The States. (Articles-264 to 291)
- 1.5 Freedom of Trade, Commerce & Intercourse. (Article-301 to 307)

### UNIT 2: THE BHARATIYA SAKSHYA BILL 2023 12 Lectures

- 2.1. Introduction & Definitions.
- 2.2. Opinion of Experts.
- 2.3. Oral Evidence, Primary Evidence & Secondary Evidence
- 2.4. Facts which need not be proved.
- 2.5. Public & Private Documents.
- 2.6. Burden of Proof
- 2.7. Examination of Witnesses

### UNIT 3: Hindu Law 12 Lectures

- 3.1 Application of Hindu Law
- 3.2 Sources & Schools of Hindu Law
- 3.3 Joint Family Coparcenary & Coparcenary Property (With Reference To Mitakshara Law & Dayabhaga Law)

### UNIT 4: Hindu Succession Act 1956 12 Lectures

- 4.1 Kinds of Legal Heirs and Section 6-Devolution of Interest In Mitakshara Coparcenary Property
- 4.2 Section 8-Succession to Property of Male Hindu
- 4.3 Section 15-Succession of Property of Female Hindu Including Stridhan
- 4.4 Section 30-Testamentary Succession

### UNIT 5: Civil Procedure Code, 1908 12 Lectures

- 5.1 Structure and Jurisdiction of Civil Courts.
- 5.2 Basic Understanding of Certain Terms-Order, Judgment and Decree, Stay of Suits, Cause of Action, *Res Judicata*, Summary Proceedings, Appeals, Reference, Review, Revision.
- 5.3 Summons (Section-27-32)
- 5.4 Order no-V-Issue of Summons -Rule No 1 to 8.
- 5.5 Service of Summons-Rule No-9 to 30.
- 5.6 Inherent Powers of Authorities Conducting Judicial Proceedings & Limitations.

### UNIT 6: THE BHARATIYA NYAYA SANHITA 2023 12 Lectures

- 6.1 Introduction & Definition.
- 6.2 Punishments.
- 6.3 Abetment and Criminal Conspiracy.
- 6.4 Offences against Property-Criminal Misappropriation of Property, Fraudulent Deeds and Dispositions of Property.
- 6.5 Criminal Breach of Trust, Cheating, Forgery; Defamation;
- 6.6 Offences relating to Documents and Property Marks

### UNIT 7: Right to Information Act, 2005 12 Lectures

- 7.1 Key Definitions; Public Authorities & their Obligations

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7.2 Request for Obtaining Information, Disposal of Request, Exemption from Disclosure of Information.

7.3 Public Information Officers Their Functions & Duties

7.4 Central Information Commission & State Information Commission

### UNIT 8: Information Technology Act, 2000

12 Lectures

8.1 Introduction, definition, important terms under the Act

8.2 Digital Signatures, Electronic Record, Certifying Authority, Digital Signature Certificate

8.3 Electronic Governance, Advantages & Disadvantages.

8.4 Offences and Penalties; Rules relating to Sensitive Personal Data under IT Act.

### References:

1. M. C. Shukla, T. S. Grewal and S. C. Gupta, "Advanced Accounting", S. Chand Publication, New Delhi
2. S. N. Maheshwari, "Advanced Accounting", Vikas Publishing House, New Delhi
3. R. L. Gupta, "Advanced Accounting", Sultan Chand & Co., New Delhi, The CA Journal of ICAI
4. P. C. Tulsian, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
5. Mukharji & M. Hanif, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi

## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)

### Mapping of Program Outcomes with Course Outcomes

**Class:** P.G.D.T.L.

**Subject:** General Laws affecting Taxation.

**Course:** General Laws Affecting Taxation

**Course Code:** PGDTL111

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

<b>Programme Outcomes (POs)</b>							
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>
CO 1	3	2					
CO 2	3	2					
CO 3	3	2					
CO 4	3	2					
CO 5			02				
CO 6					2		2
CO 7							

#### Justification for the Mapping

##### **PO1: Knowledge and Critical Thinking**

CO1: Students will help students to acquire the knowledge about the constitution of India and knowledge of other related general laws.

CO2: Students will develop a deep understanding of legal procedure and systems of laws, enabling them to solve complex practical work.

CO3: Students will be acquainted by the sources of laws, basic idea of Constitution of India and Hindu Succession Act 1956.

CO4: Students will develop competence in analysing various legal aspects in their regular practice including legal procedure, system, forms, filing procedure as such.

##### **PO2: Problem Solving**

CO1: Students will apply their knowledge of various laws and legal procedures and sections to solve problems involving the legal aspects, legal notices, etc.

CO2: Students will use their understanding of legal knowledge and systems of to solve complex spatial problems, such as finding the answers and investigations.

CO3: Students will help students to acquire the knowledge about the Indian Penal Code, Civil Procedure, Right to Information Act and Information Technology Act 2005.

CO4: Students will be acquainted by the laws affecting directly and indirectly of taxation.

##### **PO3: Communication skills**

CO5: Students will apply their communication skills effectively, analyse the concepts and participate in healthy arguments and portray skill in communication and in writing.

##### **PO5: Leadership quality – Global and multicultural perspective**

CO6: Students will demonstrate the ability to understand their clients in their regular practice. This ability is essential for success in many different careers.

##### **PO7: Ethical Responsibility**

CO6: Students will apply knowledge of ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large. Students will also be provided understanding and working knowledge of Indian Penal Code, Civil Procedure, Right to Information Act and Information Technology Act.

## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)

<b>Name of the Programme</b>	<b>: P.G.D.T.L. Post Graduate Diploma in Taxation Law)</b>
<b>Programme Code</b>	<b>: PCDTL</b>
<b>Class</b>	<b>: P.G. DTL</b>
<b>Semester</b>	<b>: Term I &amp; II</b>
<b>Course Name</b>	<b>: Income Tax</b>
<b>Course Code</b>	<b>: PGDTL112</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### ❖ **Course Objectives:**

1. To acquire the knowledge of various provisions of Income Tax Act, 1961
2. Impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
3. To understand how to compute Income Tax and various deductions under Income Tax.
4. To get in-depth knowledge of computation of total income & tax liability of different assessee along with its practical application.
5. To understand procedure of filing income tax return and their assessment by tax authorities.
6. To impart knowledge of the provisions of penalties, offences & prosecutions under IT Act.

### ❖ **Course Outcomes:**

- CO1: The students will acquire knowledge of various provisions of the Income Tax Act, 1961.
- CO2: The course will impart knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO3: The students will understand how to compute Income Tax and various deductions under Income Tax.
- CO4: The course will equip the students to get in-depth knowledge of computation of total income & tax liability of different assessee along with its practical application.
- CO5: The students will become acquainted with the procedure of filing income tax return and their assessment by tax authorities.
- CO6: The course will impart knowledge of the provisions of penalties, offences and prosecutions under the IT Act.

**SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)**

**Syllabus  
TERM-I**

<b>Unit No.</b>	<b>Name</b>	<b>No. of Lectures</b>
<b>I</b>	<b>INTRODUCTION TO INCOME TAX:</b> History of Income Tax in India - Fundamental Concepts and definitions (Income, Previous Year, Assessment Year, Agricultural Income, Person, Assessee)- Rates of taxes - Residential status -Income Exempt from tax - Capital & Revenue, PAN (Theory)	<b>06</b>
<b>II</b>	<b>HEADS OF INCOME: SALARIES &amp; HOUSE PROPERTY:</b> a) <b>Salaries:</b> Chargeability -Allowances - Perquisites - Deduction from Salaries (Theory & Problems) b) <b>House Property:</b> Annual Value-Self occupied property and let out property -deemed to be let out property - Permissible deductions (Theory & Problems)	<b>12</b>
<b>III</b>	<b>INCOME FROM BUSINESS &amp; PROFESSION:</b> Meaning of Business / Profession - Deductions expressly allowed Depreciation -Specific disallowances (Theory & Problems)	<b>12</b>
<b>IV</b>	<b>CAPITAL GAINS AND OTHER SOURCES</b> <b>A. Capital Gains:</b> Meaning, Types and Exemptions <b>B. Income from Other Sources:</b> Chargeability - Deductions – Amounts not deductible. (Theory & Problems)	<b>08</b>
<b>V</b>	<b>DEDUCTIONS (SECTION 80C TO 80U) AND TOTAL INCOME:</b> Deductions from Gross Total Income Computation of Taxable Income of an Individuals (Theory & Problems)	<b>10</b>
	<b>Total</b>	<b>48</b>

**TERM -II**

<b>Unit No.</b>	<b>Name</b>	<b>No. of Lectures</b>
<b>I</b>	<b>ASSESSMENT OF COMPANIES AND FIRM:</b> 1. Assessment of Companies 2. Assessment of Firm (Theory & Problems)	<b>14</b>
<b>II</b>	<b>ASSESSMENT OF CO-OPERATIVE SOCIETIES AND TRUSTS:</b> 1.Assessment of Co-operative Societies 2.Assessment of Charitable Trusts (Theory & Problems)	<b>12</b>
<b>III</b>	<b>MISCELLANEOUS:</b> Clubbing of income - Set off and carry forward of losses - Income Tax authorities, Appeals and Revision, TDS/TCS - Advance payment of Tax, Interest - (Theory & simple problems on Advance Tax & Interest Calculation)	<b>12</b>
<b>IV</b>	<b>RETURN, PENALTIES &amp; OFFENCES:</b> Types of return, Procedure of filling return, types of assessment, procedure, Interest and penalties, Offences and Prosecutions	<b>10</b>
		<b>48</b>

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### Recommended Books:

1. Dr. Vinod Singhanian: Direct Taxes, Law and Practice, Taxman Publication, New Delhi.
2. Dr. Bhagawati Prasad: Direct Taxes
3. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
4. T. N. Manoharan: Handbook of Income Tax Laws
5. B.B. Lal&N.Vashisht: Direct Taxes (Pearson)
6. S. S. Gupta: Service Tax (Taxman Publications, New Delhi)
7. R. Mohan Lavis: Service Tax (Bharat Publishers, New Delhi)
8. V.S. Datey: Indirect Taxes, Law and Practice (Taxman Publications, New Delhi)

### Notes:

1. Amendments made prior to commencement of the Academic Year in the relevant Act should be considered & studied.
  2. The breakup of questions in the Examination will be as under 30% Theory & 70% Practical.
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## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)

### Mapping of Program Outcomes with Course Outcomes

Class : PGDTL

Subject: Income Tax

Course: Income Tax

Course Code: PGDTL112

Weightage: 1 = weak or low relation, 2 = moderate or partial relation, 3 = strong relation

Programme Outcomes (POs)							
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1							
CO 2							
CO 3	3	3					3
CO 4		2	1		3		
CO 5		3				3	
CO 6	3						
CO 7				2			

#### Justification for the Mapping

##### PO1: Knowledge and Critical Thinking

CO3. Students will apply knowledge of Capital & Revenue incomes & expenditures in their business and personal tax planning.

CO6. Students will apply knowledge regarding the claiming of various deductions under Income Tax for tax saving.

##### PO2: Problem Solving

CO3. Students will apply knowledge regarding the claiming of various deductions under Income Tax for tax saving of society.

CO4. Students will be able to acquire skills about how to compute Income under different heads of income.

CO5. Students will use information about expenses expressly allowed and disallowed under the Income Tax Act in their business income tax filing.

##### PO3: Communication skills

CO4. Students will be able to acquire skills about how to compute Income under different heads of income.

##### PO4: Independent learning

CO7. Students will be able to get in-depth knowledge of computation of total income & tax liability with its practical application.

##### PO5: Leadership quality

CO4. Students will use income tax knowledge to compute Income under different heads of income at the time income tax filing.



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### **PO6: Teamwork**

CO5. Students will use information about expenses expressly allowed and disallowed under the Income Tax Act in their personal income tax filing.

### **PO7: Ethical Responsibility**

CO5. Students will use information from the Income Tax Act as a guide to society about tax saving and tax filling.

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## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)

<b>Name of the Programme</b>	<b>: P.G.D.T.L. Post Graduate Diploma in Taxation Law)</b>
<b>Programme Code</b>	<b>: PCDTL</b>
<b>Class</b>	<b>: P.G. DTL</b>
<b>Semester</b>	<b>: Term I &amp; II</b>
<b>Course Name</b>	<b>: Goods &amp; Services Tax</b>
<b>Course Code</b>	<b>: PGDTL113</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### ❖ **Course Objectives:**

1. To acquire knowledge of various provisions of Goods & Services Tax Act, 2017.
2. To impart the knowledge of concepts of Input & Output nature of supplies.
3. To understand how to get register under GST Act
4. To acquaint the students with the procedure of filing GST return and their assessment by tax authorities.
5. To impart knowledge of the provisions of penalties, offences and prosecutions under GST Act.
6. To develop professional skills among the students.
7. To acquire practical skills to work as tax consultant, audit assistant etc.

### ❖ **Course Outcomes:**

- CO1: The students will acquire the knowledge of various provisions of Goods & Services Tax Act, 2017.
- CO2: The course will impart the knowledge of concepts of Input & Output nature of supplies.
- CO3: The students will understand how to get register under GST Act
- CO4: The students will become acquainted with the procedure of filing GST return and their assessment by tax authorities.
- CO5: The course will impart knowledge of the provisions of penalties, offences and prosecutions under the GST Act.
- CO6: The course will develop professional skills among the students.
- CO7: Students will acquire practical skills to work as tax consultant, audit assistant etc.

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**SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)****Syllabus****TERM-I**

<b>Unit No.</b>	<b>Name</b>	<b>No. of Lectures</b>
<b>I</b>	<b>INTRODUCTION TO CGST: (SEC. 1, 2, 7 TO 11)</b> Short title, extent and commencement, Definitions, Scope of supply, Tax liability, Levy and collection, Composition levy, Power to grant exemption from tax	10
<b>II</b>	<b>TIME AND VALUE OF SUPPLY &amp; ITC: (SEC. 12 TO 17)</b> Time of supply of goods & services, Change in rate of tax in respect of supply of goods or services, Value of taxable supply, Apportionment and blocked credits.	12
<b>III</b>	<b>REGISTRATION: (SEC. 22 TO 30)</b> Persons liable for registration, Persons not liable for registration, Compulsory registration in certain cases, Procedure for registration, Deemed registration, Cancellation and Revocation of registration.	12
<b>IV</b>	<b>TAX INVOICE, ACCOUNTS, RECORDS AND RETURNS: (SECTION 31 TO 44)</b> Tax invoice, Prohibition of unauthorised collection of tax, Amount of tax, Credit and debit notes, Accounts and other records, Period of retention of accounts, inward & outward supplies, furnishing of returns, Claim of ITC, Annual return.	14
	<b>TOTAL</b>	<b>48</b>

**SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)****TERM- II**

<b>Unit No.</b>	<b>Name</b>	<b>No. of Lectures</b>
<b>I</b>	<b>MISCELLANEOUS PROVISIONS UNDER CGST:</b> Payment of tax, interest, penalty and other amounts (Sec. 49), Interest on delayed payment of tax (Sec. 50), Refund of tax (Sec. 54), Interest on delayed refunds (Sec. 56), Self-assessment (Sec. 59), Provisional assessment (Sec. 60), Scrutiny of returns (Sec. 61)	10
<b>II</b>	<b>INTRODUCTION TO IGST (SEC.1 TO 9)</b> Short title, extent and commencement, Definitions, appointment of officers, authorization of officers of state tax or union territory tax as proper officer in certain circumstances, Levy and collection, collection under GST, provision for grant of exemption under GST, Inter State supply, Intra State Supply, Supplies in territorial waters.	12
<b>III</b>	<b>PLACE OF SUPPLY, ZERO RATED SUPPLY (SEC.10 TO 14)</b> Supply of goods other than imported into or exported from India, imported into or exported from India, location of supplier or location of recipient is outside India, Supplier of online information and database access or retrieval services	14
<b>IV</b>	<b>Refund of integrated tax: (SEC.15 TO 19)</b> Refund of integrated tax paid on supply of goods to tourist leaving India, Zero rated supply, Apportionment of tax and settlement of funds, transfer of input tax credit, Tax wrongfully collected and paid to central Government or State Government	12
	<b>TOTAL</b>	<b>48</b>

**Recommended Books:**

1. The Central Goods and Service Tax Act 2017
2. The Integrated Goods and service Tax Act 2017
3. GST Compensation to States Act 2017- Published by EBC Lalbagh Lucknow
4. The Central Goods and Service Tax Act 2017 & The Intergated GST 2017, Lalbagh, Lukhnow
5. GST Ready Recknoer V.S. Datey Taxman's Publication
6. GST A practical approach Vishsthma Chaudhary IRS CA, Anshu Dalima CA Shaifali Giridharwal Taxman's Publication.

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## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)

### Mapping of Program Outcomes with Course Outcomes

**Class: PGDTL**

**Subject: Goods & Services Tax**

**Course: Goods & Services Tax**

**Course Code: PGDTL113**

**Weightage:** 1 = weak or low relation, 2 = moderate or partial relation, 3 = strong relation

Programme Outcomes (POs)							
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3						
CO 2	3	2					1
CO 3		3		3			
CO 4		2	1	1	3		1
CO 5		3				3	2
CO 6	3						3
CO 7	3	1	1				3

### Justification for the Mapping

#### **PO1: Knowledge and Critical Thinking**

CO1 Students will be able to build the groundwork for critical thinking by providing a comprehensive understanding of the legal framework.

CO2 Students will be able to analyze the flow and categorization of supplies, fostering a deeper understanding of GST principles.

CO6 Students will be able to enhance overall professionalism and work ethic, contributing to a well-rounded perspective.

CO7 Students will use practical skills to work as tax consultants or audit assistants. Tax consultants will help to Problem-solve, analysis, and critical thinking in real-world tax scenarios.

#### **PO2: Problem Solving.**

CO2 Students will use this knowledge in identifying and solving problems related to the classification and treatment of inputs and outputs in the context of GST.

CO3. Students will apply knowledge to solving procedural problems, understanding legal requirements, and addressing potential issues that may arise during the registration process.

CO4. Students will apply knowledge to navigating complex forms, reconciling data, and resolving discrepancies in the returns.

CO5 Students will apply knowledge about legal implications to avoid penalties or resolve legal issues.

CO7 Students will apply knowledge to real-world scenarios, analyzing complex tax issues, and finding solutions.

**PO3: Communication skills**

CO4. Students will communicate financial information accurately and clearly to their clients in the returns filling process.

CO7. Students will improve communication skills for Effective communication with clients, colleagues, and authorities.

**PO4: Independent learning**

CO3 Students will apply knowledge for navigating resources, guidance about documentation related to registration.

CO4 Students will be encouraged to independently comprehending and applying tax laws to prepare accurate returns.

**PO5: Leadership quality**

CO4. Students will use income tax knowledge to compute Income under different heads of income at the time income tax filling.

**PO6: Teamwork**

CO5. Students will use information about expenses expressly allowed and disallowed under the Income Tax Act in their personal income tax filing.

**PO7: Ethical Responsibility**

CO2 Students will use knowledge in handling the classification and treatment of inputs and outputs in tax scenarios, ensuring compliance and ethical practice.

CO4 Students will apply ethical tax practice, accurately reporting financial information and adhering to tax regulations in their professional life.

CO5 Students will guide clients regarding consequences of non-compliance, encourage ethical behavior in adhering to tax laws and regulations.

CO6 Students will develop professional skills that indirectly support ethical responsibility by fostering a sense of professionalism and integrity in their work.

CO7. Students will guide regarding that tax advice and auditing practices.

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## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)

<b>Name of the Programme</b>	<b>: P.G.D.T.L. Post Graduate Diploma in Taxation Law)</b>
<b>Programme Code</b>	<b>: PCDTL</b>
<b>Class</b>	<b>: PGDTL</b>
<b>Semester</b>	<b>: Term I &amp; II</b>
<b>Course Name</b>	<b>: Custom Act</b>
<b>Course Code</b>	<b>: PGDTL104</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### ❖ **Course Objectives:**

1. To get knowledge of various provisions of the Custom Act.
2. Impart the knowledge of concepts of Importation and Exportation of Goods.
3. To understand how to Levy and Exemptions from Custom Duties.
4. To get in-depth knowledge of Baggage Good, Coastal Goods etc.
5. Impart the knowledge of the provisions of penalties, offences and prosecutions under Custom Act.
6. To develop professional skills among the students to work as tax consultant, audit assistant etc.

### ❖ **Course Outcomes:**

- CO1: The students will acquire the knowledge of various provisions of the Custom Act.
- CO2: The course will impart knowledge of concepts of Importation and Exportation of Goods.
- CO3: The students will understand how to Levy and Exemptions from Custom Duties.
- CO4: The course will equip the students to get in-depth knowledge of Baggage Good, Coastal Goods etc.
- CO5: The course will impart the knowledge of the provisions of penalties, offences and prosecutions under Custom Act.
- CO6: The course will develop professional skills among the students to work as tax consultant, audit assistant etc.

**SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)****Syllabus****TERM-I**

<b>Unit No.</b>	<b>Name</b>	<b>No. of Lectures</b>
<b>I</b>	Introduction- Section 1 To 10	<b>4</b>
<b>II</b>	Prohibition On Importation and Exportation of Goods- U/s. 11(A) To 11(H)	<b>12</b>
<b>III</b>	Levy And Exemptions from Custom Duties, Price of Goods and Refund, Advance Ruling– U/s. 12 To 28(M)	<b>14</b>
<b>IV</b>	Provision Relating to Convenience Imports and Exports Goods Service, Clearance of Imports Goods and Clearance of Export Goods. –U/s. 29 to 49	<b>18</b>
		<b>48</b>

**TERM-II**

<b>Unit No.</b>	<b>Name</b>	<b>No. of Lectures</b>
<b>I</b>	Goods In Transit, Warehousing and Drawback. Provisions Relating to Special Economic Zone. U/s. 52 to U/s76 (N)	<b>12</b>
<b>II</b>	Provisions regarding Baggage Good Import or Export by Post & Stores, Goods Import or Exported by Post Stores U/s. 77 to 90	<b>8</b>
<b>III</b>	Coastal Goods and Vessels carrying Coastal Goods, Searches, Seizure & Arrest, Confiscation of Goods & Conveyance & Imposition of Penalties U/s. 91 to 127	<b>16</b>
<b>IV</b>	Settlement of Cases, Appeals, Revision, offences & Prosecutions & Miscellaneous U/s.127 to U/s.161.	<b>12</b>
		<b>48</b>

**Recommended Books:**

1. Custom Law Manual: R.K. Jain
2. Custom Law Practice and Procedures: Taxman
3. Custom Law Practice and Procedures: Tukaram Shailendranath
4. Indirect Taxation: Custom Laws: CA Final: Prof. Vaidya



**SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)****Mapping of Program Outcomes with Course Outcomes**

Class PGDTL

Subject: Custom Act

Course: Custom Act

Code: PCDTL114

Weightage: 1 = weak or low relation, 2 = moderate or partial relation, 3 = strong relation

Programme Outcomes (POs)							
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3						
CO 2	3	2					3
CO 3	2	3		1			
CO 4		2	3	2	1		3
CO 5	2	3				2	
CO 6	3						2
CO 7		1	1				1

**Justification for the Mapping****PO1: Knowledge and Critical Thinking**

CO1 Students will able to critical thinking by providing a comprehensive understanding of the legal framework.

CO2. Students will be encouraged to critically analyze the processes involved in importing and exporting goods, fostering a deeper understanding of customs procedures.

CO3 Students will critical analysis of tax implications and exemptions within the customs domain.

CO5. students will handle legal consequences and implications in customs-related matters.

CO6. Students will develop professional skills for roles of tax consultants or audit assistants

**PO2: Problem Solving.**

CO1. Students will use this knowledge for identifying and addressing complex issues related to customs regulations and compliance.

CO2. Students will use knowledge for preparing logistics documentation, and compliance in import-export procedures.

CO3. Students will handle issues related to tariff applications, exemptions, and their impact on trade and commerce.

CO6. Students will develop professional skills to solve real-world problems.

**PO3: Communication skills**

CO4. Students will communicate financial information accurately and clearly to his client in Imports and Exports Goods Service

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CO7. Students will improve communication skills for Effective communication with clients, colleagues, and authorities.

### **PO4: Independent learning**

CO3 Students will apply knowledge for navigating resources, guidance about documentation related to registration.

CO4 Students will be encouraged to independently comprehending and applying tax laws to prepare accurate returns.

### **PO5: Leadership quality**

CO4. Students will use knowledge clearance of Imports Goods and Export of Goods.

### **PO6: Teamwork**

CO5. Students will use information about Provision Relating to Convenience Imports and Exports Goods

### **PO7: Ethical Responsibility**

CO2. Students will use knowledge in handling of Custom Duties.

CO4. Students will apply ethical Custom Duties practice Custom Duties regulations in their professional life.

CO6. Students will develop professional skills that indirectly support ethical responsibility by fostering a sense of professionalism and integrity in their work.

CO7. Students will guide regarding that custom duties' advice and compliance practices.

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## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)

<b>Name of the Programme</b>	<b>: P.G.D.T.L. Post Graduate Diploma in Taxation Law)</b>
<b>Programme Code</b>	<b>: PCDTL</b>
<b>Class</b>	<b>: PGDTL</b>
<b>Semester</b>	<b>: Term I &amp; II</b>
<b>Course Name</b>	<b>: Business Accounting Practices</b>
<b>Course Code</b>	<b>: PGDTL105</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### ❖ **Course Objectives:**

- 1: To acquire knowledge of basic accounting procedures.
- 2: Impart the knowledge of single-entry system & double entry system.
- 3: To understand how to prepare Bank Reconciliation Statement.
- 4: To get in-depth knowledge of final accounts of sole traders and partnership firm.
- 5: Impart the knowledge of Accounts for Non-Profit Organization.
- 6: To get knowledge of Computerized Accounting Environment.

### ❖ **Course Outcomes:**

- CO1: The students will acquire knowledge of basic accounting procedures.
- CO2: The course will impart knowledge of single-entry system & double entry system.
- CO3: The students will understand how to prepare a Bank Reconciliation Statement.
- CO4: The course will equip the students to get in-depth knowledge of the final accounts of sole traders and partnership firms.
- CO5: The course will impart the knowledge of Accounts for Non-Profit Organization.
- CO6: The course will provide knowledge of Computerized Accounting Environment.

### Syllabus

#### TERM-I

Unit No.	Name	No. of Lectures
I	<b>Fundamentals of Business Accounting:</b> Meaning of book-keeping, definitions, Objectives, Double entry principles, and Important terms, Journal and Ledger, Subsidiary Books, Trial Balance	12
II	<b>Final Accounts of Sole Traders and Partnership Firms:</b> Trading Account, Profit & Loss Accounts, Balance Sheet, Introduction of Partnership, Meaning, Preparation of Partnership Final Accounts	12

**SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)**

<b>III</b>	<b>Bank Reconciliation Statement:</b> Preparation of Bank Reconciliation Statement.	12
<b>IV</b>	<b>Single Entry System</b> Preparation of Accounts from incomplete records.	12
	<b>Total No of Lectures</b>	<b>48</b>

**TERM-II**

<b>Unit No.</b>	<b>Name</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Accounts for Non-Profit Organization:</b> Accounting of Educational Institutions, Hospitals, Clubs Preparation of Income & Expenditure A/c, Receipt & Payment Account, Balance Sheet	12
<b>II</b>	<b>Accounting for Hotel Industry</b> – Visitors Ledger Account, Calculation of Room Rent, Trading, Profit & Loss A/c, Balance Sheet	12
<b>III</b>	<b>Goods and Services Tax Accounting:</b> Concepts of GST, IGST, CGST and SGST, Input and Output Tax credit. Simple Accounting Entries	12
<b>IV</b>	<b>Computerized Accounting Environment:</b> Meaning and Introduction, Applications of Computerized Accounting System- Merits & Demerits, Difference between Manual Accounting & Computerized Accounting, Various Accounting Software used in recent era, Introduction to TALLY Accounting software, Features of Tally Accounting Software.	12
	<b>Total No of Lectures</b>	<b>48</b>

**Recommended Books:**

1. Double Entry Book-Keeping :T.S. Grewal, [Sultan Chand Publication]
2. Accountancy for Standard XI By M.G. Patkar, Phadke Prakashan
3. Accountancy For Std. XII By M.G. Patkar , Phadke Prakashan
4. Corporate Accountancy - Excel Book
5. Computer Fundamentals by P.K. Sinha & Priti Sinha, 3<sup>rd</sup> Edition, BPB pub.
6. Advanced Accounting – Shukla & Gravel
7. Advanced Accounting – S. N. Maheshwari
8. Advanced Accounting – Khan & Jain

## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2023 Pattern)

### Mapping of Program Outcomes with Course Outcomes

**Class:** PGDTL

**Subject:** Business Accounting Practices

**Course:** Business Accounting Practices

**Code:** PGDTL115

**Weightage:** 1 = weak or low relation, 2 = moderate or partial relation, 3 = strong relation

<b>Programme Outcomes (POs)</b>							
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>
CO 1		3					
CO 2	3	3					3
CO 3	3			3			
CO 4			3	2			
CO 5	3		3			3	3
CO 6	3	2			3		2
CO 7							

### Justification for the Mapping

**PO1: Knowledge and Critical Thinking**

CO2 Students will use knowledge to problem-solving exercises, debates, or discussions regarding accounting subject matter.

CO3 Students will critical analysis of tax implications and exemptions within the customs domain.

CO5 Students will handle legal consequences and implications in accounting -related matters.

CO6 Students will develop professional skills for the roles of financial accountant.

**PO2: Problem Solving.**

CO1 Students will use this knowledge for identifying and addressing complex issues related to accounting regulations and compliance.

CO2 Students will use their knowledge for Preparation of Bank Reconciliation Statement.

CO6 Students will develop professional skills to solve real-world problems.

**PO3: Communication skills**

CO4. Students will communicate financial information accurately to their clients.

CO5. Students will improve communication skills for Effective communication with clients, colleagues, and authorities.

**PO4: Independent learning**

CO3 Students will apply knowledge for preparation of trading, profit and loss account and Balance sheet.

CO4 Students will be encouraged to independently prepare accurate books of account.

**PO5: Leadership quality**

CO6. Students will use knowledge for recording all transactions as per accounting principles.

**PO6: Teamwork**

CO5. Students will use information for the preparation of different types of financial statement and accounting books.

**PO7: Ethical Responsibility**

CO2: Students will use single-entry and double-entry systems as per nature of business.

CO5. Students will apply knowledge to accounting of non-profit organizations.

CO6: Students will use accounting software and tools for the technological aspects of modern accounting practices.