

OPJS UNIVERSITY,CHURU(RAJ.)



SYLLABUS

OF

ONE YEAR P.G. DIPLOMA COURSE IN TAXATION LAWS & PRACTICE (PGDTL)

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OPJS UNIVERSITY,CHURU

ONE YEAR P.G. DIPLOMA COURSE IN TAXATION LAWS & PRACTICE SESSION: 2013-14

-: SCHEME OF STUDIES :-

Regulations :

For Diploma Course in Taxation candidates must obtain for a pass atleast 40% marks in the individual papers and 48% in the aggregate. Of the successful candidates, those securing 60% or more marks in the the aggregate shall be placed in the First Division and the rest in the Second Division.

Examination : A candidate after having pursued a regular Course of Study for one academic year shall be examined in the following six papers of 100 marks each and each one of three hours duration.

SYLLABUS

TLP-101-Paper-I-Constitutional Law Problems in Taxation

This paper provides the students instruction in the provisions of the Constitution which deal tax powers of the Union and the States, the Union-state revenue distribution, constitutional limitations general and specific on taxation process. It also provides for a study into the impact of the relevant articulated tax policy formulation embodied in the Directive Principles of State Policy. The Breakup of the paper is as given below :

- I. Taxation and taxes, Fee and tax .Compulsory Deposite Direct-Indirect Taxes.

- II. Law and Taxation, Article 265, Act or Ordinance; ARTICLE 245,246 & 248. Relevant entries of the Union List(List-I)and the State List (List-II) OF THE Seventh Schedule to the constitution. Article 123 Union of India v/s H.S. Dillon, Delegated Legislation, restrictions.
- (i) Raj Narian v/s Chairman, Patna Administration Committee A.I.R. 195,S.C.
- (ii) Shama Rao v/s Union Territory of Pondicherry A.I.R. 1967,S.C. 1480.
- Legislation Procedure for Tax Laws : Article 109,110,111,117 & 118.
- III. Distribution of Union Revenues Articles 268-279. Finance Commission Articles 280-282. The Finance Commission (Miscellaneous provisions), Act,195.
- IV. Uniform Taxation
- Articles 286- Inter State Sales Taxation. The Central Sales Tax Act, 1956. Bengal Immunity Co. Ltd., v/s State of Bihar. A.I.R. 1955, SC,661. Gwalior Rayons Ltd., v/s Assistant Commissioner, A.I.R. 1974 S.C.
- Law Commission : Inter State Sales Tax (Second Rept. 1956).
- V. Inter State Commerce and Taxation Articles 30 – 304 Automobiles (Rajasthan)- v/s State of Rajasthan, A.I.R. 1962, S.C. 1406. Atiabari Tea Co., Ltd v/s State of Assam, A.I.R. 1951 S.C. 232.
- VI. Immunity of Instrumentbilities 285 & 289 v/s Sea Customs etc. A.I.R. 1963 S.C. 1760.

Suggested Readings :

1. M.P. Jain : Indian Constitutional Law.
2. Basu D.D. : Indian Constitution.
3. Shrivahi, H.M. : Constitutional Law.
4. Kapoor S.K. : Constitution of India
5. Babe B.L. : Constitution of India

TLP-102-Paper-II-Commercial Law and Accountancy

- I. (A)Indian Contract Act. 1872 (Section 1 to 75 for sixty marks – Section-A)

- II. (B) Commercial Accounts especially preparation of Trial Balance, Profit and Loss Account and Balance Sheet (for forty marks Section-B)

Suggested Readings :

1. S.K. Kapoor : Indian Contract Act
2. Kulshrsth : Indian Contract Act
3. Bangiya : Indian Contract Act
4. J.P. Singhal : Indian Contract Act.
5. Battliboy Elementary Accounts

TLP-103-Paper-III-Income Tax Law and Practice

Suggested Readings :

Kanga & Palkhivala : The Law and Practice of Income Tax

TLP-104-Paper-IV-Direct Tax Laws

1. Wealth Tax Act, 1957
2. Gift Tax Act, 1958

Suggested Readings :

1. Shiv Gopal-Commentaries on Estate Duty Act, 1957
2. Kauahal S.C. Commentaries on the Gift Tax Act, 1958
3. Hewit H.W.- Green's Death Duties.
4. Ayyangar Sample- The Three New Taxes.

TLP-105-Paper-V-Indirect Tax Laws

1. The Central Sales Tax Act, 1956
2. The Rajasthan Sales Tax Act, 1954
3. Customs Act.
4. **Suggested Readings :**
 1. S.K. Agarwala- Central Sales Tax Act, 1956

2. N.M. Tripathi- Central Sales Tax Act, by R.B. Patel, 1966 Ed.
3. Jai Kumar Jain- Law of Sale and Purchase Taxes in Rajasthan (Anand Prakashan)
4. Commercial Taxation Manual (Published by the Government of Rajasthan)
5. Rajasthan Excise Manual, Published by Rajasthan Government.

TLP-106-Paper-VI-Essay

An Essay on any aspect of the course of Study.
