

Revised Syllabus – Academic Year 2018-2019
Diploma in Taxation Law (D. T. L.)
S.P.P.U.

Paper III: The Integrated Goods and Services, Tax Act, 2017 (G. S.T.)
Total Marks 100

- 1) **The Integrated Goods and Services, Tax Act, 2017**
- 2) **The Central Goods and Services Tax Act, 2017**
- 3) **Union Territory Goods and Services Tax Act, 2017**
- 4) **The Goods and Services Tax (compensation to states) Act 2017**

Paper III: The Integrated Goods and Services, Tax Act, 2017 (G. S.T.)
No. 13 of 2017

Preliminary

Chapter I: section 1: short title, extent and commencement, aims, application section 2,

Definitions sub 1 to 25

Chapter II: Administration: sections 3 and 4

Chapter III: Levy and collection of Tax section 5 and 6

Chapter IV: Determination of Nature of Supply section 7 to 9

Chapter V: Place of supply of Goods or Services, or Both Sections 10 to 14

Chapter VI: Refund Integrated Tax to international Tourist Section 15

Chapter VII: Zero-rated supply sections 16 sub. Section 1 to 3 (a) (b)

Chapter VIII: Appointment of Tax and settlement funds sections 17 to 19

Chapter IX: Miscellaneous sections 20 to 25

BOOKS RECOMMENDED

1. Understanding G.S.T.- Two parts
The Central Goods and Service Tax Act 2017 & The Integrated Service Tax Act 2017, EBC. 34 Lallbagh, Lucknow
2. G.S.T. Manual – Four Major Acts
 - 1) The Central Goods and Service Tax Act 2017
 - 2) The Integrated Service Tax Act 2017
 - 3) Union Territory Goods and Services Tax Act, 2017
 - 4) G. S.T. Compensation to States Act. 2017- published by E.B.C. 34, Lallbagh Lucknow 226001
3. The Maharashtra Goods and Service (Compensation to States Act. 2017) Act, 2017
4. Guide to GST with GST Rates P. L. Subramanian, Snow White Publication
5. GST A Practical Approach Vashishtha Chaudhary IRS CA
Ashu Dalima CA Vaishali Giridharwal Taxman's Publication.

PAPER IV: THE CUSTOMS ACT, 1962

TOTAL MARKS 100

CHAPTER- I PRELIMINARY- SEC. 1 AND 2

CHAPTER- II OFFICERS OF CUSTOMS -SEC. 3 TO 6

CHAPTER-III APPOINTMENT OF CUSTOMS PORTS AIR PORTS, WAREHOUSING STATIONS ETC. - SECTIONS 7 TO 10

CHAPTER- IV PROHIBITIONS ON IMPORTATION AND EXPORTATION OF GOODS -SEC. 11

CHAPTER IVA DETECTION OF ILLEGALLY IMPORTED GOODS AND PREVENTION OF THE DISPOSAL THEREOF SECTIONS 11(A) TO 11(C),11(E) AND 11(F)

CHAPTER IVB PREVENTION AND DETECTION OF ILLEGAL EXPORT OF GOODS - SECTIONS 11(H) TO 11(M)

CHAPTER IVC POWER OF EXEMPT FROM THE PROVISIONS OF CHAPTERS IV.A AND IVB. SEC.11(H)

CHAPTER- V LEVY OF AND EXEMPTION FROM CUSTOMS DUTIES SECTIONS 12 TO 28B

CHAPTER-VA INDICATING AMOUNT OF DUTY IN THE PRICE OF GOODS ETC. FOR PURPOSE OF REFUND SECTIONS 28.C, 28.D

CHAPTER -VB ADVANCE RULINGS SECTIONS 28 E TO 28 M

CHAPTER-VI PROVISIONS RELATING TO CONVEYANCES CARRYING IMPORTED OR EXPORTED GOODS SERVICES 29 TO 43

CHAPTER-VII. CLEARANCE OF IMPORTED AND EXPORTED GOODS SECTION 44
ODS SECTIONS 45 TO 49, CLEARANCE OF IMPORTED GOODS SECTIONS 45 TO 49
CLEARANCE OF EXPORTED GOODS SECTIONS 50 TO 51

CHAPTER- VIII GOODS IN TRANSIT SECTIONS 52 TO 56

CHAPTER- IX WAREHOUSING SECTIONS 57 TO 73

CHAPTER- X DRAWBACK SECTIONS 74 TO 76

CHAPTER X-A SPECIAL PROVISIONS RELATING TO SPECIAL ECONOMIC ZONE SECTIONS 76(A) TO 76 (N)

CHAPTER- XI SPECIAL PROVISIONS REGARDING BAGGAGE GOODS IMPORTED OR EXPORTED BY POST AND STORES , BAGGAGE SECTIONS 77 TO 81, GOODS IMPORTED OR EXPORTED BY POST SECTIONS 82 TO 84, STORES SECTIONS 85 TO 90

CHAPTER- XII. PROVISIONS RELATING TO THE COASTAL GOODS AND VESSELS CARRYING COASTAL GOODS SECTIONS 91 TO 99

CHAPTER- XIII. SEARCHES ,SEIZURE AND ARREST SECTIONS 100 TO 110

CHAPTER-XIV. CONFISCATIONS OF GOODS AND CONVEYANCE AND IMPOSITION OF PENALTIES SECTION 111 TO 127

CHAPTER XIV-A. SETTLEMENT OF CASES SECTIONS 127-A TO 127-N

CHAPTER- XV. APPEALS AND REVISION SECTIONS 128 TO 131-C

CHAPTER- XVI. OFFENCES AND PROSECUTIONS SECTIONS 132 TO 140 A

CHAPTER XVII. MISCELLANEOUS SECTION 141 TO 161

BOOOKS RECOMMENDED

1. Customs Act 1962 as amended by The Finance Act 2017 and the taxation Laws (Amendment) Act ,2017 and the Taxations Laws (Amendment) Act ,2017
By universal law publishing.
2. Commentary on the Customs Act, 1962 by T.P. Mukharjee's
3. Customs Law Practice and Procedures (18th edition 2017 as Amended by Finance Act) 2017 by V. S. Datey
4. Customs Act,1962 (as amended up to the date) professional Taxman.

Revised Syllabus – Academic Year 2018-2019

III Year LL.B.

Three Year LL.B. semester pattern

Paper 28 optional paper –Any one -100 marks

A) Law of Taxation (optional)

For this paper, following acts are prescribed:

1. The Income Tax Act, 1961 (up to Date)
2. The Integrated Goods & Service Act, 2017 (I. GST. A.)
3. The Central Goods And Service Tax Act ,2017
4. Union Territory Goods and Service Tax Act, 2017

BOOKS RECOMMENDED

- 1) Bharat Systematic Approach To Income- Tax
- 2) Singhania V. K.- students guide to income tax
- 3) SinghaniaVinod Taxman direct taxes and practice
- 4) Taxman's Income Tax Act
- 5) Ahuja Girish and Ravi Gupta – Bharat's Directs
- 6) Guide to GST with GST Rates P. L. Subramanian, Snow White Publication
- 7) GST Ready Recknoer V. S. Datey Taxman's Publication
- 8) GST A practical approach VishsthmaChaudhary IRS CA, AnshuDalima CA
ShaifaliGiridharwal Taxman's Publication.

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Fifth year of the five-year law course Sem. X

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-100 marks

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Prasanth