2017 Pattern

Fifth Year B.A.LL.B. Semester – IX
Fifth Year B.B.A.LL.B. Semester –I X
Third Year LL.B. Semester – V

PRINCIPLES OF TAXATION LAWS (LO 0906)

(As Amended in June 2026)

Theory Examination: 80 Marks **Internal:** 20 Marks

Course Objectives:

1) To introduce students to the constitutional and legal framework of taxation in India.
2) To provide conceptual understanding of direct and indirect taxation.
3) To acquaint students with the principles and operation of the Income-tax Act, 2025 and GST laws.
4) To familiarize students with the GST regime governing supply of goods and services.
5) To develop practical understanding of tax administration, assessment and appellate mechanisms.
6) To equip students with the ability to analyse contemporary tax disputes and compliance issues.

Learning Outcomes

Students shall be able to:

- Explain the constitutional basis of taxation.
- Interpret important provisions of the Income-tax Act, 2025 and GST laws.
- Compute taxable income at an introductory level.
- Understand GST compliance and input tax credit mechanisms.
- Explain powers of tax authorities and assessment procedures.
- Understand appellate remedies, penalties and prosecution under tax laws.

Detailed Syllabus

Module	**Description**
Module 01	**FOUNDATIONS OF TAXATION LAW AND BASIC CONCEPTS** **A. Constitutional and Conceptual Framework** ➢ Historical evolution of taxation in India. ➢ Objective and types of taxes - Direct and indirect taxes. ➢ Constitutional provisions relating to taxation (Article 265 and Article 246) ➢ Structure of Indian tax administration. ➢ Overview of Tax Statutes-Scheme of Income-tax Act, 2025, Scheme of CGST Act, 2017 and IGST Act, 2017. **B. Basic Concepts under Income-tax Act, 2025** ➢ Short title and commencement ➢ Definitions: Income, Person, Assessee, Agricultural Income, Capital Asset Dividend, Assessment, Tax Year, concept of advance tax and TDS ➢ Charge of Income-tax, Scope of Total Income, Overview of tax rates ➢ Residential Status and Incidence of Tax ➢ Income deemed to accrue or arise in India. ➢ Incomes not forming part of Total Income.

Module 02	**COMPUTATION OF TOTAL INCOME** **1. Heads of Income** ➢ Income from Salaries ➢ Income from House Property ➢ Profits and Gains of Business or Profession ➢ Capital Gains ➢ Income from Other Sources **2. Clubbing of Income** **3. Set-off and Carry Forward of Losses** **4. Deductions from Gross Total Income** **5. Computation of Total Income and Tax Liability** ➢ Introductory Problems and Illustrations.
Module 03	**CORPORATE TAXATION, INTERNATIONAL TAXATION AND ANTI-AVOIDANCE MEASURES** **1. Corporate Taxation** ➢ Corporate tax regimes. ➢ Overview of tax rates applicable to companies. ➢ Minimum Alternate Tax (MAT) and Alternate Minimum Tax (AMT). **2. International Taxation** ➢ Concept of Double Taxation. ➢ Double Taxation Avoidance Agreements (DTAA). ➢ Permanent Establishment. ➢ Overview of Transfer Pricing Provisions. **3. Anti-Avoidance Framework** ➢ Tax Planning, Tax Avoidance and Tax Evasion. ➢ McDowell principle and Azadi Bachao doctrine. ➢ General Anti-Avoidance Rules (GAAR). ➢ Undisclosed income and unexplained transactions. ➢ Restrictions relating to cash transactions. **Relevant Provisions:** Sections relating to Special Rates and Anti-abuse Measures under the Income-tax Act, 2025
Module 04	**TAX ADMINISTRATION, ASSESSMENT AND DISPUTE RESOLUTION UNDER INCOME-TAX LAW** **1. Income-tax Authorities** ➢ Constitution. ➢ Powers and Functions. **2. Filing of Returns** ➢ Return of Income. ➢ Compliance obligations. **3. Assessment Procedures** ➢ Self-assessment. ➢ Summary Assessment. ➢ Scrutiny Assessment. ➢ Reassessment. ➢ Faceless Assessment. **4. Survey, Search and Seizure**

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<tr><td></td><td>5. Appeals and Revision
➢ Commissioner (Appeals).
➢ Appellate Tribunal.
➢ High Court.
➢ Supreme Court.
6. Penalties and Prosecution
➢ Penalties
➢ Offences and Prosecution</td></tr>
<tr><td>Module 05</td><td>GST FRAMEWORK: LEVY, INPUT TAX CREDIT AND COMPLIANCE

1. Introduction to GST
➢ Objectives of GST
➢ GST Council
➢ CGST, SGST, UTGST and IGST
2. Important Definitions
3. Supply under GST
➢ Scope of Supply
➢ Composite Supply and Mixed Supply
4. Levy and Collection of Tax
5. Composition Levy
6. Exemptions
7. Time and Value of Supply
➢ Time of Supply of Goods
➢ Time of Supply of Services
➢ Value of Taxable Supply
8. Input Tax Credit
➢ Eligibility and Conditions
➢ Blocked Credit
➢ Special Circumstances
9. Registration
10. Returns
11. Payment of Tax
12. Refunds</td></tr>
<tr><td>Module 06</td><td>GST ADMINISTRATION, ASSESSMENT AND LITIGATION

1. Assessment and audit procedures
➢ Self-assessment.
➢ Provisional Assessment.
➢ Scrutiny Assessment
➢ Assessment of Non-filers.
➢ Best Judgment Assessment.
➢ Summary Assessment.
2. Inspection, Search and Seizure
3. Demand and Recovery
4. Advance Ruling
5. Appeals and Revision
➢ Appellate Authority.
➢ GST Appellate Tribunal.
➢ High Court.
➢ Supreme Court.</td></tr>
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<tr><td></td><td>6. Penalties and Prosecution
➢ Penalties.
➢ Detention and Confiscation.
➢ Offences.
➢ Compounding.</td></tr>
<tr><td colspan="2">Additional Readings: Income Tax
1) The Income-tax Act, 2025 (as amended by Finance Act, 2026).
2) Dr. Girish Ahuja & Dr. Ravi Gupta, Concise Commentary on Income Tax and International Taxation.
3) Dr. V.K. Singhania & Dr. Kapil Singhania, Direct Tax Law and Practice.
4) Kanga & Palkhivala, The Law and Practice of Income Tax.
5) Sampath Iyengar, Law of Income Tax.
6) Income-Tax Act, 2025: Definitive Guide by Mayank Mohanka (Taxsutra)
Additional Readings: GST
1) Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017.
2) V.S. Datey, GST Ready Reckoner.
3) GST Manual with Landmark Rulings (Taxmann).</td></tr>
<tr><td colspan="2">Landmark Cases for Study:
Income Tax-
➢ CIT v. B.C. Srinivasa Setty
➢ McDowell & Co. Ltd. v. CTO
➢ Union of India v. Azadi Bachao Andolan
➢ Vodafone International Holdings BV v. Union of India
➢ Engineering Analysis Centre of Excellence Pvt. Ltd. v. CIT
GST
➢ Union of India v. Mohit Minerals Pvt. Ltd.
➢ Union of India v. VKC Footsteps India Pvt. Ltd.
➢ Bharti Airtel Ltd. v. Union of India</td></tr>
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