



SAVITRIBAI PHULE PUNE UNIVERSITY

(Formerly University of Pune)

Diploma in Taxation Laws

**Diploma Courses Syllabus
(Faculty of Humanities- Law)**

**Revised syllabus will be implemented with effect from the
Academic Year 2025-2026**

Savitribai Phule Pune University
Diploma in Taxation Laws
(With effect from 2025-2026)

Eligibility for Admission

To be eligible for admission, the candidate must be Graduate or have equivalent degree from any recognized University.

Duration of the Course

Duration of the course shall be one academic year.

Medium of Instruction

The medium of Instruction of the Diploma in Taxation Law shall be English.

Examination

The examination shall be held at the end of every academic year.

Standard of Passing or exemption

- i. There shall be a written examination of 100 marks for all the theory papers at the end of the academic year.
- ii. A student who has secured 40 marks in the written examination is said to have passed the theory paper (course).
- iii. There shall be a journal for the practical paper consisting of 80 marks and a viva voce examination of 20 marks to be conducted by one internal faculty member and one external faculty member as assigned by the university or the principal of the Law college.
- iv. A student who has secured a minimum of 32 marks for the journal and a minimum of 8 marks in the viva voce is said to have passed the practical paper (course).
- v. There shall be revaluation of the answer sheets of end semester University examination of theory papers as per Ordinance No. 134 A and B of SPPU, Pune.

Removal of Doubts and Difficulties:

Notwithstanding anything stated in the rules herein, for any unforeseen issues arising, and not covered by the rules herein, or in the event of differences of interpretation, the Vice-Chancellor of the University may take a decision, and the said decision of the Vice-Chancellor shall be final and binding.

Program Outcomes:

1. The course will provide students with a comprehensive understanding of taxation structure in India.
2. Students will be able to understand and apply direct taxation and indirect taxation.
3. Students will be able to calculate the various taxes levied under both the direct taxes and indirect taxes.

There shall be following Papers:

TL -T 0101

Book Keeping and Accountancy

TL -T 0102

Income Tax

TL-T 0103

GST Laws

TL-T 0104

Other Laws Relating to Taxation

TL-P 0105

Practical Training

Detailed Syllabus of given below:

TL -T 0101

Book Keeping and Accountancy

1) Fundamental of Double-Entry Book-Keeping: -

- a) Meaning of Bookkeeping, definition objectives, Double entry principles, important terms of the Double Entry System.
- b) The journal & the ledger including subsidiary books of accounts.
- c) Trial Balance & final accounts i.e. Trading, Profit and loss account & balance Sheet.
- d) Rectification of Errors.

2) Recording of Banking Transactions-

Types of Cash Book- Cash Columns, Cash & Bank column & cash, bank, discount columns, preparation of Bank Reconciliation Statement.

3) Single Entry System of Accounts and Preparation of Accounts from Incomplete records

4) Partnership Accounts including Dissolution of Partnership.

5) Companies Accounts:

- a) Share Capital of a Company
- b) Procedure of raising share capital, entries regarding application, Allotment, calls, forfeiture of shares, re-issues of forfeiture of Shares, issue of shares at premium and at a discount

6) Accounts of Non-Trading Organization:

Preparation of an Income and Expenditure Account from Receipt and Payment Accounts. – [i] Clubs [ii] Professional (i.e. Lawyers and Doctors) only.

Recommended Books:

1. Book – Keeping and Accountancy- By M.G. Patkar
2. Book-Keeping and Accountancy- By Jayashree Kotibhaskar
3. Advanced Accountancy- By M.C. Shukla and T.C. Grewal
4. Introduction to Accountancy- By S.N. Maheshwari
5. Advanced Accountancy- By Paul Sr.
6. Advanced Accountancy- By R.L. Gupta
7. Practical Aspects of Higher Accountancy – By Agarwal A.N.
8. Fundamentals of Accounting – By S. Kr. Paul

TL -T 0102
Income Tax

1. Definitions (Section 2)
Agricultural Income, Assessee, Assessment Year, Capital Assets, Dividend, income, Person, Previous year
2. Basis of charge (Sections 4 to 9)
3. Incomes, which do not form part of total Income (Section 10 to 13A)
4. Computation of Total Income (Section 14 to 59)
 - A) Salaries
 - B) Income from House property
 - C) Profits & Gains From business or Profession
 - D) Capital Gains
 - E) Income from other sources
5. Income of other persons, included in Assessee's total income (Section 60 to 65)
6. Aggregation of income & set off or carry forward of loss (Section 66 to 80)
7. Deduction to be made in Computing Total Income (Section 80 A to 80 U)
8. Special provision relating to certain incomes of Non-Residents (Section 115 C to 115 I)
9. Filing of Returns
 - a. Under Old Regime
 - b. Under New Regime
10. Income Tax authorities (Section 116 to 138)
11. Procedure for Assessment (Section 139 to 158)
12. Special Procedure for Assessment of Search Cases (Sec. 158 B to 158 B1)
13. Liability in Special Cases (Sections 159 to 178)
14. Special Provisions applicable to firms (Sections 184 to 189 A)
15. Collection & Recovery of Tax (Sections 190 to 234 D)
16. Refunds (Sections 237 to 245)
17. Appeal and Revision (Section 246 to 269)
18. Penalties imposable (Sec 270 to 275)
19. Offences and Prosecution (Sec 275 A to 280)

Recommended Books:

1. Taxman's Income Tax Act.
2. Bharat's Direct Taxes Law & Practice- By Gupta Ahuja & Dr. Ravi Gupta
3. Taxman's Direct Taxes, Law & Practice- By Dr. Vinod K. Singhania, Dr. Kapil Singhania.
4. Income Tax Law & Practice- By H.C. Mehrotra
5. Direct Tax Law- By Manoharan T.N

TL-T 0103

GST Laws

Part I: Central GST Act and State GST Act

1. Constitutional aspects
2. Levy and collection of CGST – Application of CGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax; Exemption from tax; Composition levy
3. Place of supply
4. Time and Value of supply
5. Input tax credit
6. Computation of GST liability
7. Procedures under GST – All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work
8. Provisions relating to electronic commerce
9. Liability to pay in certain cases
10. Administration of GST; Assessment and Audit
11. Inspection, Search, Seizure and Arrest
12. Demand and Recovery
13. Offences and Penalties
14. Advance Ruling
15. Appeals and Revision
16. Other provisions

Part II: Integrated GST Act

1. Levy and collection of Tax
2. Determination of nature of Interstate and Intra state supply
3. Place of supply of Goods or Services or both
4. Refund of Integrated Tax to International Tourist
5. Zero rated supply
6. Apportionment of tax and settlement of funds
7. Miscellaneous provisions

Recommended Books:

1. Understanding G.S.T – Two parts 2017, EBC. 34 Lalbagh, Lucknow
 - i. The Central Goods and Services Tax Act 2017 &
 - ii. The Integrated Services Tax Act
2. G.S.T Manual – Four Major Acts published by E.B.C. 34, Lalbagh Lucknow 226001
 - 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 state Act 2017 –
3. The Maharashtra Goods and Services (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.

TL-T 0104

Other Laws Relating to Taxation

Part I: Custom Act, 1962

1. Definitions: Goods, Indian customs waters, fund, customs area, Import manifest, export manifest.
2. Type of Custom Duties, Prohibition on importation and exportation of goods
3. Levy of and exemption from custom Duties: Clearances of Imported and exported goods, Tax Liability and valuation of goods.

4. Custom Authorities and their powers: Warehousing, Drawback, Baggage, import or Export through post
5. Penalties and prosecution, Appeals and Revision, Search, seizure and Arrest.

Part II: Maharashtra Professional Tax Act, 1975

1. Definitions: Employee, employer, engaged, profession tax, tribunal
2. Levy and charge of tax,
3. Liability to deduct and pay tax,
4. Registration and enrolment, authorities under the Act,
5. Assessment and collection of tax,
6. Payment of tax, failure to deduct tax, recovery of tax,
7. Appeal and revision,
8. Offences and penalties,
9. Provisions related to refund and exemptions.

Part III: Value Added Tax (Applicable to Petrol, Diesel and Liquor)

1. Levy of tax
2. Filing of VAT Returns
3. Filing of VAT Audit Report
4. VAT Assessment, Appeal and refund

Recommended Books:

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. Mukherjee
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
5. Maharashtra State Tax on Professions, Trades, Callings & Employments Act, 1975, M. C. Jain Published by Law Times (Bombay)
6. PL. Subramanian's Maharashtra State Tax on Professions, Trade, Callings & Employments Act, 1975 with Rules, 1975 by Snow White Publication

7. The Maharashtra Value Added Tax Act, 2002, (2017 Edition) by P.L. Subramanian, published by Snow white Publication
8. The Maharashtra Value Added Tax Act, 2002 by Ajay Gandeje 2007 Edition

TL-P 0105
Practical Training

1. Journal: 80 Marks

- a) Interactive Sessions with Tax Practitioner or Chartered Accountant on how to file returns on Income Tax Act, and GST Laws (Workshop, Seminars, Guest Lectures) and report writing of the same in the journal **(30 Marks)**
- b) Write any 10 Case Studies on Income Tax Appeals and GST Appeals (5 each) in the journal **(30 Marks)**
- c) Report on working of Tribunals under Taxation Law **(20 Marks)**

2. Viva voce – 20 Marks

Important Websites:

www.incometax.gov.in

www.mahagst.gov.in
