

	BHAGWAN MAHAVIR UNIVERSITY	Effective From (2023-2024)
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Bhagwan Mahavir College of Legal Education

BBA LL.B course (5Years)

Semester: IX

Subject Code	Subject Title	Teaching Scheme					
		(Hours/Week)		Credits	Examination Marks		Total Marks
		Theory	Tutorial		Internal	External	
1BL356T	Principles of Taxation Law	4	0	4	50	50	100

DURATION OF EXAM: 2:30 HOURS

COURSE OBJECTIVES:

<ul style="list-style-type: none"> To understand and analyze the principles of taxation.
<ul style="list-style-type: none"> To critically examine the tax law and related tax policies.
<ul style="list-style-type: none"> To understand the nuances of the tax assessment procedure.
<ul style="list-style-type: none"> To develop students skills in tax litigations through their exposure to tax disputes/case Analysis.

COURSE OUTCOMES:

Sr. No.	CO statement	Marks % Weightage
1	The students will be able to know about tax system of India.	20
2	The students will be able to critically examine the tax law-related principles.	20
3	The student will be able to apply tax principles and the procedure in a given practical scenario.	30

Chairman - BOS

Dean- Academics

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4	The students will be able to apply his skills in tax litigations.	30
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DETAIL CONTENT:

Sr.No.	Topic	Total Hrs.
UNIT-1	1. INCOME TAX 1.1 Basic concepts - income - total income, income not included in total income deemed income - clubbing of income 1.2 Assesses - person 1.3 Tax planning and tax avoidance Black money - taxation of agricultural income. 1.4 chargeable income - heads of income - salaries - income from the house property - income from business or profession - capital gains - income from other sources - deduction, relief, exemptions - rate of income tax 1.5 Income tax authorities - power and functions 1.6 Offences and Penal Sections. 1.7 Settlement of grievances	15

Chairman - BOS

Dean- Academics

Registrar



UNIT-2	<p>2. GUJARAT GOODS AND SERVICE TAX ACT, 2017</p> <p>2.1 Concept, Object and Reasons of Gujarat Goods and Service Tax Act : Minimal interface between Tax Payer and Authorities, Defects of structure of old Indirect Tax Provisions in India, Goods and Service Tax : meaning, advantages- benefits of GST – Prevention of evasion of tax- frauds</p> <p>2.2 Important Definitions of the Gujarat GST Act and Central GST Act : Adjudicating Authority, Aggregate Turnover, Appellate Authority, Appellate Tribunal, Assessment, Business, Business Vertical, Capital Goods, Casual Taxable Person, Composite Supply, Continuous Supply of Goods, Continuous supply of Services, Drawback (Rebate of Duty), Exempt Supply, Input Service Distributor, Input Tax, Output Tax, Outward Supply, Place of Business, Recipient, Turnover in State, Works Contract</p> <p>2.3 Input Tax Credit, Levy and Exemption of Input Tax Credit : Conditions, Registration – Persons liable and not liable for registration, Procedure, Deemed Registration, Cancellation and Revocation of Registration</p> <p>2.4 Payment of Tax, interest, penalty etc., Tax Deduction at Source and Collection of Tax at source, filing of various returns : Monthly, Quarterly, annually, Refund of Tax, interest on delayed refunds, Consumer Welfare Fund</p> <p>2.5 Assessment : self and provisional, Scrutiny of returns, Audit , Powers of Inspection, Search, Seizure and Arrest, Provisions relating to Appeal and Reasons, ADR Mechanism</p> <p>2.6 Offences and Penalties under the Gujarat GST Act.</p>	15
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UNIT-3	<p>3. SERVICE TAX ACT</p> <p>3.1 Central Goods and Service Tax Act and Service Tax Act</p> <p>3.1.1 Salient features, objects, reasons, and Importance of Central GST Act</p> <p>3.1.2 Application of Central GST Act : with reference to Levy and Collection of Service Act</p> <p>3.2 Salient Constitutional Perspectives related to GST</p> <p>3.2.1 Article 279-A of the Constitution of India : Goods and Service Tax Council : Constitution, functions and powers</p>	15
UNIT-4	<p>4. INTEGRATED GOODS AND SERVICES TAX ACT, 2017</p> <p>4.1 Salient Features, Object and Reasons of IGST Act, 2017</p> <p>4.2 Application of IGST Act, 2017</p> <p>4.3 Goods and Services : Place of supply –Imported into or Exported from India, Location of Supplier/recipient is in India or outside India</p> <p>4.4 Refund, apportionment of tax and settlement of fund, Transfer of Input Tax Credit</p>	15
	<p>REFERENCE BOOKS:</p> <ul style="list-style-type: none"> • Ramesh Sharma, Supreme Court on Direct Taxes, Bharath Law House, New Delhi. Sampath Lyengar, Law of Income Tax, Bharath Law House, New Delhi • Diwan B. K. and Sanjay Mehtani, Formation, Taxation, and Assessment Charitable and Religious Trusts, Bharath law House, New Delhi. • Kanga and Palkiwala. The Law and Practic e of Income Tax, Wadhawa, Nagpur • K. Parameswaran, Power of Taxation under the Constitution , Eastern Lucknow • V. Ramachandran & T.A. Ramakrishna (Eds) A. N. Aiyar’s Indian Tax Laws, Company Law Institute of India Pvt. Ltd. Chennai. • S. Bhattacharya & H. R. Garg, Handbook of Direct Taxes. Eastern Law House, Calcutta. 	
