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**Syllabus**

**Diploma in Taxation Law**

**(From the Academic Year 2018-2019 onwards)**

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**University of Pune, Rules for D.T.L.**  
**(With effect from 2018-2019)**

**Eligibility for Admission** - To be eligible for admission, the candidate must be a graduate of any faculty either of this university or of any other university, whose degrees are recognized as equivalent to the corresponding degrees of this university.

**Duration of the Course** - Duration of the course shall be one academic year.

**Medium of Instruction** - The medium of Instruction at the diploma course in Taxation Law shall be English.

**Examination** - The examination shall be held at the end of the every academic year, on the dates to be announced by the University. Second held examination may be held in case of students who have failed.

**1. Standard of Passing or exemption -**

The standard of passing for the Diploma Course in Taxation Law is 35 % marks in individual paper / subject and 50 % marks in aggregate. The candidate obtaining between 50 % & 54 % marks will be declared to have passed in SECOND CLASS, between 55% and 59% marks shall be placed in Higher Second Class. The candidate obtaining between 60 % & 69 % marks will be declared to have passed in FIRST CLASS. The candidate obtaining 70 % marks and above will be declared to have passed in FIRST CLASS WITH DISTINCTION.

**2. Rules Regarding Exemption-**

Candidate who obtains at least 50 % of the full marks in a paper shall at his option, be exempted from that paper at subsequent examination. He / She shall, however, have to pass in the remaining paper or papers in accordance with the standard of passing laid above; such exemption is for six years only.

**THE COURSE OF STUDY:-**

The course of study leading to Diploma in Taxation Law shall consist of the following compulsory papers:-

**Paper I – General Laws Affecting Taxation**

**Paper I: General Laws Affecting Taxation** **Marks 100**

**Distribution of Marks:**

1) Constitutional Law		15 Marks
2) Hindu Law		20 Marks
3) The Indian Partnership Act 1932		15 Marks
4) Indian Trust Act 1882		10 Marks
5) Transfer of Property Act 1882		10 Marks
6) (a) Indian Evidence Act 1872	10 Marks	
(b) Indian Succession Act	10 Marks	} 30 Marks
(c) Code of Civil Procedure 1908	10 Marks	

**1) CONSTITUTIONAL LAW:**

- I) Salient features of Indian Constitution
- II) Relevant provisions as given below for enactment of taxation laws.
  - a) Powers of Parliament & State Legislature for enactment of taxation laws (Relevant Pro<sup>n</sup>.)
  - b) Financial relation between the Union and the States (Articles 264 to 291)
  - c) Money Bill and Finance Bill
  - d) Freedom of trade, Commerce and intercourse (Articles 301 to 307)

**2) HINDU LAW:**

- a) Application of Hindu Law
- b) Sources and schools of Hindu Law
- c) Joint Family Coparcenary & Coparcenary property (with reference to Mitakshara Law & Dayabhaga Law)
- d) Hindu Succession Act 1956
  - I) Kinds of legal heirs & Section 6 – Devolution of interest in Mitakshara Coparcenary Property
  - II) Section 8 – Succession to property of male Hindu
- III) Succession of property of female Hindu – Section 15 including Stridhan
- IV) Testamentary Succession – Section 30

**3) INDIAN PARTNERSHIP ACT, 1932:**

- A) Definitions of Partnership, Partner-Firm & Firm name. Essentials of Valid Partnership.
- B) Relations of partners to one another. Effect of admission of minor to the benefits to Partnership.
- C) Relation of partners to third parties.

**4) INDIAN TRUST ACT, 1882:**

- 1) Classification of Trust
- 2) Settler, Trustee and Beneficiary
- 3) Essentials of a valid Trust
- 4) Powers and Duties of Trustees
- 5) Obligations in the nature of Trusts

**5) TRANSFER OF PROPERTY ACT, 1882:**

- a) Concept of immovable property
- b) Transfer of immovable property through sale
- c) Transfer by Gifts, Liability of Universal Donee
- d) Fraudulent transfer
- e) Transfers of actionable claims

**6) A) INDIAN EVIDENCE ACT, 1872:**

- 1) Concept, Definition and Kinds of Evidence
- 2) Opinions of experts
- 3) Facts which need not to be proved
- 4) Public and Private Documents
- 5) Burden of proof
- 6) Examination and cross examination of witnesses

**B) INDIAN SUCCESSION ACT, 1925:**

- 1) Definition of Will and Probate
- 2) Execution of privileged and unprivileged wills
- 3) Registration of wills
- 4) Procedure regarding probate, letters of administration & succession certificates

**C) CODE OF CIVIL PROCEDURE, 1908 (AMENDED UP TO DATE):**

- A) Application of Doctrine of Res-judicata to taxation laws (Sec 11)
- B) Summons (Sec 27 to 32)
- C) Order No. V
  - i) Issue of Summons – Rule No. 1 to 8
  - ii) Service of Summons – Rule No. 9 to 30
- D) Inherent powers of authorities conducting judicial proceedings & limitations (Section 151)

**BOOKS RECOMMENDED:**

1. Durga Das Basu – Constitutional Law of India.
2. Dr. J.N. Pandey – Constitutional Law of India.
3. Mulla – Hindu Law.
4. Paras Diwan – Family Law.
5. Dr. Avtar Singh – Indian Partnership Act.
6. R.K. Bangia – Law of Contract II
7. M.P. Tondon – The Indian Trust Act.
8. O.P. Agarwal – The Indian Trust Act.
9. Dr. S.N. Shukla – Transfer of Property Act.
10. Ratanlal & Dhirajlal – Law of Evidence Act.
11. C.K Takwani – Civil Procedure Code.
12. N.D. Kapoor – General Laws / Mercantile Law.
13. Dr. Avtar Singh – Principles of Mercantile Law.
14. Sathe – General Laws Affecting Taxation.
15. S.C. Kuchal – General Laws Affecting Taxation.

**ALL RELEVANT ACTS PERTAINING TO CHAPTER NO. 1 TO 6.**

## **Paper II – INCOME TAX ACT**

**PAPER II: - INCOME TAX ACT (AS AMENDED UP TO DATE) (Marks:**

### **100) INCOME TAX ACT, 1961**

Chap. I – Definitions (Section 2)

Agricultural Income, Assesses, Assessment Year, Capital Assets, Dividend, income, Person, Previous year

Chap. II – Basis of charge (Sections 4 to 9)

Chap. III – Incomes, which do not form part of total Income (Section 10 to 13A)

Chap. IV – 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

Chap. V – Income of other persons, included in Assessee's total income (Section 60to 65)

Chap. VI – Aggregation of income & set off or carry forward of loss (Section 66to 80)

Chap. VI -A – Deduction to be made in Computing Total Income Section 80 A to 80 U)

Chap. XII- A – Special provision relating to certain incomes of Non-Residents  
(Section 115 C to 115 I)

Chap. XIII – Income Tax authorities (Section 116to 138)

Chap. XIV – Procedure for Assessment (Section 139to 158)

Chap. XIV B – Special Procedure for Assessment of Search Cases (Sec.158 B to 158 B1)

Chap. XV – Liability in Special Cases (Sections 159 to 178)

Chap. XVI – Special Provisions applicable to firms (Sections 184 to 189 A)

Chap. XVII – Collection & Recovery of Tax (Sections 190 to 234 D)

Chap. XIX – Refunds (Sections 237 to 245)

Chap. XX – Appeal and Revision (Section 246 to 269)

Chap. XXI – Penalties imposable (Sec 270 to 275)

Chap. XXII – Offences and Prosecution (Sec 275 A to 280)

### **BOOKS RECOMMENDED:**

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. Singhanian, Dr. Kapil Sighania.
4. Income Tax Law & Practice- By H.C.Mehrotra
5. Direct Tax Law- By Manoharan T.

**Paper III –THE INTEGRATED GOODS AND SERVICES , TAX ACT, 2017 (G.S.T)**

**PAPER III- The Integrated Goods and Services, Tax Act, 2017  
(G.S.T)**

**(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, (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 : section 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 section 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 Services Tax Act 2017 & The Integrated Services Tax Act 2017, EBC. 34 Lallbagh, Lughnow
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 state Act 2017 – published by E.B.C. 34, Lallbagh Lucknow 226001
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 Gridharwal Taxman's publication.

**PAPER IV – THE CUSTOMS ACT, 1962 (Marks –100)**

Chapter I : Preliminary – Section 1 and 2

Chapter II : Officers of Customs – section 3 to 6

Chapter III : Appointment of Customs Ports AIR Ports, Warehousing Stations ETC – section 7  
To 10

Chapter IV : Prohibitions on Importation and Exportation of Goods – section 11.

A : Detection of Illegally Imported Goods and Prevention of The Disposal Thereof  
Sections 11(A) to 11(C), 11(E) and 11(F)

B : Prevention and Detection of Illegal Export of Goods section 11 (H) to 11(M)

C : Power of Exempt From the Provisions of Chapters IV.A and IV.B section  
11(H)

Chapter V : Levy of Exemption from Customs Duties Section 12 to 28B

A: Indicating amount of duty in the price of Goods etc. for Purpose of Refund  
Section 28.C , 28.D

B: 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 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 Section 74 to 76

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  
127.

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 Sections 141 to 161



**BOOKS 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 (18<sup>th</sup> edition 2017 as Amended by Finance Act 2017 by V.S.Datey
4. Customs Act, 1962 (as amended up to the date) Professional Taxman.

**PAPER V – BOOK KEEPING & ACCOUNTANCY (Marks-100)**

- 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.

**BOOKS RECOMMENDED:**

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
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