

NAME OF THE PROGRAM: DIPLOMA IN TAXATION LAWS (DTL)

PROGRAMME CURRICULUM

SEM I

Managerial Accounting

Introduction to Taxation in India

Income Tax Act, 1961

1. Managerial Accounting

1. Introduction to Accounting
2. Streams of Accounting
3. Basics of Financial Accounting
4. Process of Accounting
5. Cost Accountancy (Basic Concepts and Principles)
6. Elements of Costs
7. Material Costs
8. Labour Costs
9. Overhead Costs
10. Marginal Costing
11. Budgetary Control
12. Standard Costing

2. Introduction to Taxation in India

1. Introduction to Taxation system
2. Introduction to Direct and Indirect Tax
3. Definitions
4. Residential Status of person, Determination of Residential status
5. Taxation of different kinds of persons
6. Classification and Tax Incidence on Companies
7. Collection and Recovery of Tax
8. Procedure for Assessment, Appeals, Revisions, Settlement of Cases and Penalties & Offences
9. Tax Planning & Tax Management

3. Income Tax Act, 1961

1. General Laws affecting Taxation
 - a. Constitution
 - b. Hindu Law
 - c. Indian Partnership Act

- d. Transfer of Property Act
- e. Evidence Act
- f. Civil Procedure Code
- g. Indian Trust Act
- h. Indian Succession Act
2. Categories of Companies Under the Income Tax Act, 1961
3. Tax incidence Under Income Tax Act, 1961

SEM II

1. Direct Tax (Application & Procedure)
2. GST I
3. GST II

1. Direct Tax (Application & Procedure)

1. Computation of Taxable Income Under Different Heads of Income
 - a. Income from salary
 - b. Income from house property
 - c. Profits and gains of business or profession
 - d. Capital gains
 - e. Income from other sources
2. Computation of Total Income of an Individual, Gross total income, Deductions U/S [80C to 80U]
3. Income tax calculation, Education Cess
4. Tax Deduction at Source (T.D.S.)
5. Return of income (voluntary Return)
6. Advance payment of tax
7. Method of payment of tax
8. Forms of return, Refund of tax

2. GST I and 3. GST II

1. Introduction to GST
2. Levy and Collection of Tax
3. Meaning of Supply, Time of Supply of Goods and Services
4. Composition Levy
5. Input Tax Credit
6. Registration under GST
7. Processes under GST
 - a. Invoice

- b. Debit & credit Note
 - c. Valuation of Taxable supply of Goods and Services
 - d. Maintenance of Records & Books
 - e. Filing of Returns
 - f. Payment of Taxes
 - g. Conditions for Availment of Input Tax Credit by a Registered
 - h. Taxable Person
 - i. Refunds
- 8. The Goods and Services Tax (Compensation to States) Act, 2017
 - 9. Offences and Penalties under GST
 - 10. Appeals and Revisions
 - 11. Advance Ruling
 - 12. Transitional Provisions
 - 13. Anti-profiteering