

अद्वय बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

SYLLABUS

B.COM.PART – I

TAX PROCEDURE & PRACTICE

PAPER – I
INDIAN TAX SYSTEM

M.M. 50

UNIT – I

1. Meaning of Tax – Central and State powers of Taxation.
2. Distribution of revenue between Central and state government.
3. Direct and Indirect Taxes – meaning , main features, merits and demerits of direct and indirect Taxes, difference between direct and indirect Taxes.
4. Chhattisgarh Excise duty - provisions regarding manufacture, possession and sale of intoxicants, offences and penalties, duties and fees.

Unit - II

Goods and Service Tax – Introduction, definition of Goods and Service Tax; Salient features of GST system. Merits and demerits of GST
Important definitions—Goods, Services, Capital goods, Place of Business, person, Input, Input tax credit, Supplier.
E-Way Bill : Provisions and rules regarding E-Way Bill under GST.

Unit – III

Goods and service tax- procedure and practice

Classification Of Goods and Service Tax:- Central Goods and Service Tax (CGST);State Goods and Service Tax(SGST);Integrated Goods and Service Tax(IGST).

Dual GST In India:- Difference between National GST and Dual GST.

GST Council:- Structure & Functions of GST Council.

Goods and Service Tax Net Work(GSTN)

Unit - IV

Registration of dealers :- Procedure for Registration; Amendment of Registration, Cancellation of Registration and Revocation of cancellation of registration.

Types Of Registration:- Mandatory Registration, Voluntary Registration, Registration by department .

Unit – V **Rates of tax:**

Rates of goods and service tax, Exempted Goods from Goods and Service Tax , Exempted Services from Goods and Service Tax, , Provisions and Rules regarding Input Tax Credit(including practical questions),Provisions of GST Act Regarding Reverse charge. Various return prescribed under GST law.

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SYLLABUS
B.COM. PART-I
TAX PROCEDURE & PRACTICE

PAPER- II
INCOME TAX LAW

M.M.: 75

- UNIT-I** Important definitions, Previous year, Assessment year, Income Gross Total Income, Assessee, Agriculture Income, Casual Income, Residential Status & Tax Liability, Income which do not form part of total Income.
- UNIT-II** Heads of Income- Salaries and Income from House Property.
- UNIT-III** Heads of Income- Business and profession, capital gains and Income from other sources.
- UNIT-IV** Aggregation of Income and setoff and carry forward of losses. Deductions. From gross total income and Rebate of tax.
- UNIT-V** Assessment of Individual, Assessment procedure, Advance payment of Tax. Deduction of Tax at Source, Recovery and Collection of Tax, Income Tax Authorities.