

COURSE PLAN

Subject: Taxation.

IV B.A.LL.B. (VII Sem.) And II LL.B.(III Sem.)

Date of commencement 6th August, 2018.

Objectives: The direct taxation is a powerful incentive or disincentive to economic growth, a lever which can rise or depress savings and capital formation and instrument of reducing income disparities.

- A student of taxation will have to make a detailed study of tax policy and tax in India. Our tax laws are said to be the most complicated ones in the world.
- An analysis of this aspect will have to be made so that the reasons for such complications can be known. The following course content has been designed to provide a comprehensive picture of taxation in India.

Modules/ Units	Topic	No of Hou rs	Methodolo gy	Prerequisites- Readings/Assign ments	Supplement ary readings	Unit Outcomes
I. Concept of Tax	Concept of Tax- Nature and characteristics of taxes- Distinction between tax and fee, tax and cess- Direct and Indirect taxes- Tax evasion and tax avoidance	6	Lecture, Discussion & ppt	Dr.V.K.Singhania – Students Guide to Income Tax	Lal & Vashish – Income Tax	It's an icebreaking attempt for students to clearly understand basic concepts of tax law.
Retrospec tive Taxation	Federal base of Taxing power, Power of Taxation under the Constitution, Immunities of state agencies/instrumenti lities.	2	Lecture, Discussion & ppt	Constitution of India – M.P.Jain Articles under Constitution of India	Constitution of India – J.N.Pandey	The students will understand the source of taxing power which emerges for law of the land.
	Fundamental Rights and the power of Taxation, Commerce Clause, Inter-State Commerce and Taxation, Scope of Taxing powers of Parliament. Delegation of taxing power to State Legislature and Local bodies	3	Lecture, Discussion & ppt	Constitution of India – M.P.Jain Articles under Constitution of India	Constitution of India – V.K.Singh	The students will understand the source of taxing power which emerges for law of the land.

Unit II – Direct tax Regime The Income Tax Act	Basis of taxation of Income- Basic concepts, Persons, Residential status and incidence of tax	4	Lecture, Discussion & ppt	Dr.V.K.Singhaniania – Students Guide to Income Tax	Lal & Vashish – Income Tax	Students will be enlightened towards key aspects of Income Tax Act.
	Income from Salaries	6	Lecture, Discussion & ppt	“”	Lal & Vashish – Income Tax	The students will understand the different sources of an income of an assessee and rules to calculate the taxable income from different sources of an assessee.
	Income from house property	3	Lecture, Discussion & ppt	“”	Lal & Vashish – Income Tax	
	Income from business or profession and vocation	2	Lecture, Discussion & ppt	“”	Lal & Vashish – Income Tax	
	Capital gains Income from other sources	2	Lecture, Discussion & ppt	“”	Lal & Vashish – Income Tax	
	Deemed assessee, Set off and carry forward of loss	1	Lecture, Discussion & ppt	“”	Lal & Vashish – Income Tax	
	Income exempt from tax, Permissible Deductions & Chapter VIA deductions, Assessment, Kinds of assessment.	3	Lecture, Discussion & ppt	“”	Lal & Vashish – Income Tax	Students will get to know the circumstances under which the assessee will be treated as deemed assessee and payment of tax liability.
Income Tax Authorities	Appointments, Jurisdictions, Powers and functions	2	Lecture & Presentations by students	“”	Lal & Vashish – Income Tax	In this students will be given opportunity to prepare assignment papers, present the same in the class and to deliberate regarding authorities under tax laws
	Provisions relating to collection and recovery of tax, refund of Tax.	3	Lecture & Presentations by students	“”	Lal & Vashish – Income Tax	
	Appeal and Revision provisions	1	Lecture & Presentations by students	“”	Lal & Vashish – Income Tax	

	Offences and Penalties, Electronic filing	1	Lecture, Discussion & ppt	“”	Lal & Vashish – Income Tax	
III. Indirect Tax Regime	Concept of GST, The Constitution (122 nd Amendt.)	2	Lecture, Discussion & ppt	R.K.Jha and P.K.Singh – A Bird’s Eye view of GST	Summit Dutt Majumdar – GST in India II Edition.	The students will be enlightened with the introduction of GST, its constitutional perspectives. Further they will be introduced to basic concepts of GST.
The CGST Act, 2017.	Dual GST model taxation, GST Council, Central GST; GST levy on transactions – sale, transfer, purchase, barter, lease or import of goods and/or services.	4	Lecture, Discussion & ppt	R.K.Jha and P.K.Singh – A Bird’s Eye view of GST	Summit Dutt Majumdar – GST in India II Edition.	
IGST/SGST/UTGST	Compensation law to State Governments GSTN – Goods and Services Tax Network Portal; Tax Invoice, GST on Imports & Exports, benefits of GST to Trade, Industry, e-commerce & Service Sector	5	Lecture, Discussion & ppt	“”	Summit Dutt Majumdar – GST in India II Edition.	The students will understand the working of the GST under different circumstances. Further they will understand the working of GST at different stages.
	Impact of GST on GDP of India and Inflation	1	Lecture, Discussion & ppt	“”	Summit Dutt Majumdar – GST in India II Edition.	
IV. Indirect Tax Regime IGST	Integrated GST levied by Central Govt., Interstate transactions and imported goods or services	3	Lecture, Discussion & ppt	“”	Summit Dutt Majumdar – GST in India II Edition.	The students will get to know about the Integration of GST in cases of Interstate and

SGT	State GST – The State Goods & Service tax Law	2	Lecture, Discussion & ppt	“”	Summit Dutt Majumdar – GST in India II Edition.	Intra-state transactions of goods and services. Further they will understand the powers of Central Govt. with regard to levy tax on interstate supply.
	Power of Central government to levy tax on interstate taxable supply, Impact of GST on State revenue, Identifying State Revenue Loss	4	Lecture, Discussion & ppt	“”	Summit Dutt Majumdar – GST in India II Edition.	
UTGST	Union Territory Goods and Service Tax Law, GST exemption on the sale and purchase of securities, Securities Transaction Tax(STT)	2	Student presentation	“”	Summit Dutt Majumdar – GST in India II Edition.	The implementation of GST in Union Territories.
V. Custom Law	Legislative Background of the levy-ports-Warehouses	2	Lecture, Discussion & ppt	V.S.Datey – Indirect Taxes – Law And Practice	Customs Act, 1962	The students will be able to understand the background of Customs laws and its nature and restricts on imports and exports.
	Nature and restrictions on exports and imports-Levy, exemption and collection of customs, duties and overview of law and procedure	3	Lecture, Discussion & ppt	V.S.Datey – Indirect Taxes – Law And Practice	Customs Act, 1962	
	Clearance of goods from the port, including Goods imported or exported by post and stores and goods in transit, Duty drawbacks provisions	2	Lecture, Discussion & ppt	V.S.Datey – Indirect Taxes – Law And Practice	Customs Act, 1962	The students will be enlightened with the procedure as enshrined under Customs Act with regard to powers and functions of authorities.
	Authorities – Powers and functions and SEZ Units	2	Lecture, Discussion & presentation by	V.S.Datey – Indirect Taxes – Law And Practice	Customs Act, 1962	

			students			
	Solving of Question papers	3	Discussion			Students will be trained to understand the questions logically and answer them as per requirement of university.

No. of Teaching Hrs- 67
 No. of Library Hrs- 2
 No. of Assessment Hrs- 3
 No. of Hrs. for revision and Question Paper Solving-3
 No. of documentaries to be screened:
 Service Learning (if any)-
 Guest Lectures (if any)-

No. of Students Presentation-2
 No. of Hand-Outs: 3
 No. of writing exercises:4
 No. of Case Studies:2

Prescribed Books:

Dr.V.K.Singhania – Students Guide to Income Tax

V.S.Datey – Indirect Taxes – Law And Practice

T.N.Manoharan – Students Handbook on Income on Income Tax Law

B.B.Lal – Direct Taxes – Practice and Planning


Summit Dutt Majumdar – GST in India II Edition.

R.K.Jha and P.K.Singh – A Bird's Eye view of GST

Books for Reference

Arvind P. Datar, Kanga & Palkivala's, The Law and Practice of Income Tax 10th Edition

Sampath Iyengar's, Law of Income Tax, 11th Edition


 Course Teacher

(Dr. Mahesh R. L)


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