

COURSE PLAN

Subject: Taxation.

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

Date of commencement 11th February 2019

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.

	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

			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

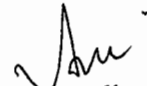
Books for Reference

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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