OPJS UNIVERSITY, CHURU (RAJ.)

SYLLABUS OF

ONE YEAR P.G. DIPLOMA COURSE
IN
TAXATION LAWS & PRACTICE
(PGDTL)

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OPJS UNIVERSITY, CHURU

ONE YEAR P.G. DIPLOMA COURSE IN TAXATION LAWS & PRACTICE
SESSION: 2013-14

-: SCHEME OF STUDIES :-

**Regulations :**
For Diploma Course in Taxation candidates must obtain for a pass atleast 40% marks in the individual papers and 48% in the aggregate. Of the successful candidates, those securing 60% or more marks in the the aggregate shall be placed in the First Division and the rest in the Second Division.

**Examination :** A candidate after having pursued a regular Course of Study for one academic year shall be examined in the following six papers of 100 marks each and each one of three hours duration.

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**SYLLABUS**

**TLP-101-Paper-I-Constitutional Law Problems in Taxation**

This paper provides the students instruction in the provisions of the Constitution which deal tax powers of the Union and the States, the Union-state revenue distribution, constitutional limitations general and specific on taxation process. It also provides for a study into the impact of the relevant articulated tax policy formulation embodied in the Directive Principles of State Policy. The Breakup of the paper is as given below :

I. Taxation and taxes, Fee and tax .Compulsory Deposite Direct-Indirect Taxes.


Suggested Readings : 
5. Babe B.L. : Constitution of India 

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TLP-102-Paper-II-Commercial Law and Accountancy 

I. (A)Indian Contract Act. 1872 (Section 1 to 75 for sixty marks – Section-A)
II. (B) Commercial Accounts especially preparation of Trial Balance, Profit and Loss Account and Balance Sheet (for forty marks Section-B) 

**Suggested Readings:**
1. S.K. Kapoor: Indian Contract Act
2. Kulshrsth: Indian Contract Act
5. Battliboy Elementary Books

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**TLP-103-Paper-III-Income Tax Law and Practice**

**Suggested Readings:**
Kanga & Palkhivala: The Law and Practice of Income Tax

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**TLP-104-Paper-IV-Direct Tax Laws**

1. Wealth Tax Act, 1957
2. Gift Tax Act, 1958

**Suggested Readings:**
1. Shiv Gopal-Commentaries on Estate Duty Act, 1957

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**TLP-105-Paper-V-Indirect Tax Laws**

1. The Central Sales Tax Act, 1956
2. The Rajasthan Sales Tax Act, 1954
3. Customs Act.
4. **Suggested Readings:**
   1. S.K. Agarwala- Central Sales Tax Act, 1956
4. Commercial Taxation Manual (Published by the Government of Rajasthan)
5. Rajasthan Excise Manual, Published by Rajasthan Government.

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TLP-106-Paper-VI-Essay

An Essay on any aspect of the course of Study.

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