

AC- / / 2019

Item No-



**RayatShikshanSanstha's  
KARMAVEER BHURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI  
(AUTONOMOUS COLLEGE)  
Sector-15- A, Vashi, Navi Mumbai - 400 703**

**Syllabus for T.Y.B.Com.Direct Tax**

**Program: B.Com.**

**Course: T.Y.B.Com. Direct & Indirect Taxes**

**(Choice Based Credit, Grading and Semester System  
with effect from the academic year 2020-2021)**

**Direct and Indirect Taxes Paper - I**

RayatShikshanSanstha's

**KarmaveerBhauraoPatil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>T.Y.B.Com. Direct &amp; Indirect Tax</b>
<b>2</b>	<b>Eligibility for Admission</b>	
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>U.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2020-2021</b>



## **Preamble of the Syllabus:**

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

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10. Making the students enrich by imbibing them a value education.

Rayat Shikshan Sanstha's  
Karmaveer Bhaurao Patil College, Vashi  
Three Years Full Time Under Graduate Programme.  
Semester Pattern with Credit System Structure For Third Year

Se m	Course Type	Course Codes	Course Title	W L	Cr.	CE	T E	Tot al
V	Discipline Specific Elective Course	UGCOM501	Financial Accounting & Auditing Paper VII- Financial Accounting	4	4	40	60	100
	Discipline Specific Elective Course	UGCOM502	Financial Accounting & Auditing Paper VIII- Cost Accounting	3	4	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM503	Commerce V( Marketing )	3	3	40	60	100
	Discipline Related Elective(DRE) Courses (any two)	UGCOM504.1	Marketing Research Paper I	3+ 3	3+ 3	40	60	100
		UGCOM504.2	Export Marketing Paper I					
		UGCOM504.3	Direct & Indirect Taxes Paper I					
UGCOM504.4		Computer System & Applications Paper I						
Discipline Related Elective(DRE) Courses	UGBECO501	Business Economics V	4	3	40	60	100	
				<b>20</b>				
VI	Discipline Specific Elective Course	UGCOM601	Financial Accounting & Auditing Paper IX- Financial Accounting	4	4	40	60	100
	Discipline Specific Elective Course	UGCOM602	Financial Accounting & Auditing Paper X- Cost Accounting	3	4	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM603	Commerce VI (Human Resource Management )	3	3	40	60	100
	Discipline Related Elective(DRE) Courses (any two)	UGCOM604.1	Marketing Research Paper II	3+ 3	3+ 3	40	60	100
		UGCOM604.2	Export Marketing Paper II					
		UGCOM604.3	Direct & Indirect Taxes Paper II					
UGCOM604.4		Computer System & Applications Paper II						
Discipline Related Elective(DRE) Courses	UGBECO601	Business Economics VI	4	3	40	60	100	
				<b>20</b>				

## Syllabus of Direct taxes

Sr. No.	Modules	No. of Lectures
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
<b>Total</b>		<b>45</b>

## Course Outcomes

Unit Title	Learning Outcomes
<b>Unit 1</b> <b>Basic Terms</b> <b>(Section 2, 3 and 4)</b>	The Learner will be able to: <ol style="list-style-type: none"> <li>1. Understand the basic concepts of taxations. (2)</li> <li>2. Identify different types of persons. (1)</li> <li>3. Interpret the Assessment year and previous year. (3)</li> <li>4. Explain the meaning of Income. (2)</li> <li>5. Define the term Capital Asset. (1)</li> </ol>

<p><b>Unit 2</b> <b>Scope of Total income &amp; Residential Status</b></p>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Discuss the scope of total income. (1)</li> <li>2. Explain different types to residents. (2)</li> <li>3. Analyze the scope of income as per the type of residents. (2)</li> <li>4. Determine the conditions for Residential Status. (5)</li> <li>5. Compute the Residential Status of person for the particular Assessment year. (4)</li> <li>6. Comment on the Residential Status. (5)</li> <li>7. Calculate the residential status. (4)</li> </ol>
<p><b>Unit 3</b> <b>Heads of Income (Section 14)</b></p>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the sources of Income. (2)</li> <li>2. Distinguish the income from different sources. (2)</li> <li>3. Apply the sections of Income Tax Act, 1961 to arrive at total income. (3)</li> <li>4. Compute the income under different heads.(3)</li> <li>5. Classify the different sources of income under appropriate heads. (2)</li> <li>6. Understand different terms relevant to the particular head of income. (2)</li> <li>7. Decide the income management under different scenarios.(4)</li> <li>8. Suggest management and summarization of income.(5)</li> </ol>
<p><b>Unit 4</b> <b>Deductions from Total Income</b></p>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the deductions as per Income Tax Act, 1961, under different sections. (2)</li> <li>2. Identify the deductions applicable on income as well as expense. (3)</li> <li>3. Analyze the applicability of the deductions.(3)</li> <li>4. Compute the amount applicable for deductions. (4)</li> <li>5. Decide the situation in which deductions are applicable.(5)</li> <li>6. Suggest the savings techniques through deductions.(4)</li> <li>7. Comment on the sources of tax free income. (5)</li> </ol>
<p><b>Unit 5</b> <b>Computation of Total Income for Individual</b></p>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the term total Income. (2)</li> <li>2. Compute the total Income of an Individual. (3)</li> <li>3. Summarize the income from different heads. (2)</li> <li>4. Comment on the total income of an Individual. (5)</li> <li>5. Analyze the conditions under which appropriate deductions are applicable. (4)</li> <li>6. Decide the strategies for tax management in accordance with the law. (5)</li> </ol>

**\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
<b>1</b>	<b>Basic Terms</b>
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
<b>2</b>	<b>Scope of Total Income &amp; Residential Status</b>
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
<b>3</b>	<b>Heads of Income (S: 14)</b>
	<input type="checkbox"/> Salary (S: 15 to 17) <input type="checkbox"/> Income from House Properties (S: 22 to 27) <input type="checkbox"/> Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. <input type="checkbox"/> Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only <input type="checkbox"/> Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources
<b>4</b>	<b>Deduction from Total Income</b>
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
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## Direct and Indirect Taxation Paper - II Goods and Service Tax Act

### Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
	<b>Total</b>	<b>45</b>

## Course Outcomes

Unit Title	Learning Outcomes
<b>Unit 1</b> <b>Introduction</b>	The Learner will be able to: 1. Explain the meaning of Indirect tax. (1) 2. Explain the objectives of Indirect taxes. (1) 3. Enumerate the basic features of indirect taxes. (2) 4. Understand the meaning of GST. (2)

	<ol style="list-style-type: none"> <li>5. Discuss the reasons for implementation of GST Laws. (4)</li> <li>6. Compare the old and recent indirect taxes laws. (4)</li> <li>7. Discuss the significant amendments made by Constitution.(4)</li> <li>8. Explain the need for GST in India. (1)</li> </ol>
<b>Unit 2</b> <b>Levy and collection of tax</b>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Describe the provisions pertaining to levy and collection of tax. (2)</li> <li>2. Explain the extent and commencement of SGST Act, CGST Act, IGST Act &amp; UTGST Act. (1)</li> <li>3. Understand the Scope of Supply. (2)</li> <li>4. Identify the non-taxable supplies under GST. (3)</li> <li>5. Differentiate between Composite and Mixed supplies. (4)</li> <li>6. Understand and analyze the Composition Levy. (2)</li> <li>7. Analyze the eligibility and conditions for Composition Levy. (4)</li> <li>8. Discuss the exemptions from GST.(4)</li> </ol>
<b>Unit 3</b> <b>Time, Place &amp; Value of Supply</b>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Apply the concepts relating to time of supply of goods and services in problem solving. (3)</li> <li>2. Understand the meaning of reverse Charge Mechanism.(2)</li> <li>3. Discuss the place where the supply is to be considered for the purpose of GST. (2)</li> <li>4. Identify the time when the liability to pay GST arises under forward charge as well as reverse charge mechanism. (4)</li> <li>5. Identify various inclusions or exclusions from the value of supply. (4)</li> <li>6. Compute value of supply under various situations.(3)</li> <li>7. Understand the provisions related to value of Supply.(2)</li> </ol>
<b>Unit 4</b> <b>Input Tax Credit and Payment of tax</b>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the meaning of Input Tax Credit. (2)</li> <li>2. Explain the reasons and importance of Input tax credit.(2)</li> <li>3. Describe the conditions for claiming Input tax Credit. (4)</li> <li>4. Understand the provisions relating to Input Tax Credit. (2)</li> <li>5. Identify the type of dealers who are eligible for claiming Input Tax credit. (3)</li> <li>6. Explain the procedure of claiming Input tax Credit. (2)</li> <li>7. Calculate the amount of Input tax Credit. (5)</li> <li>8. State the Input tax Credit under Special circumstances. (4)</li> <li>9. Compute the GST Liability. (3)</li> </ol>

	10. Discuss the procedure of payment of tax. (4)
<b>Unit 5 Registration under GST Law</b>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the persons liable for registration under GST Laws. (2)</li> <li>2. State the conditions under which there is compulsory registration. (2)</li> <li>3. Discuss the procedure for registration.(2)</li> <li>4. Discuss the conditions under which a dealer is liable for compulsory registration.(2)</li> <li>5. Explain the meaning of Casual taxable Person and the conditions for registration for the same. (1)</li> <li>6. Explain deemed registration. (1)</li> <li>7. Elaborate the circumstances under which the registration stands cancelled. (4)</li> <li>8. Explain the meaning of Aggregate turnover. (1)</li> <li>9. Compute the total taxable turnover under various circumstances. (3)</li> <li>10. Understand the meaning of exclusive supply. (2)</li> <li>11. Identify the inclusions and exclusions for the purpose of calculating the aggregate turnover. (5)</li> <li>12. Interpret the Special category states as specified under the GST laws. (4)</li> </ol>

**\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
<b>1</b>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>☐ What is GST</li> <li>☐ Need for GST</li> <li>☐ Dual GST Model</li> <li>☐ Definitions</li> </ul> <p>Section 2(17) Business  Section 2(13) Consideration  Section 2(45) Electronic Commerce Operator  Section 2(52) Goods  Section 2(56) India  Section 2 (78) Non -Taxable Supply  Section 2(84) Person  Section 2(90) Principal Supply  Section 2(93) Recipient</p>



	Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply <input type="checkbox"/> Goods & Services Tax Network (GSTN)
<b>2</b>	<b>Levy and Collection of Tax</b> <input type="checkbox"/> Scope of Supply <input type="checkbox"/> Non taxable Supplies <input type="checkbox"/> Composite and Mixed Supplies <input type="checkbox"/> Composition Levy <input type="checkbox"/> Levy and Collection of tax <input type="checkbox"/> Exemption from tax
<b>3</b>	<b>Time, Place and Value of Supply</b> <input type="checkbox"/> Time of Supply <input type="checkbox"/> Place of Supply <input type="checkbox"/> Value of Supply
<b>4</b>	<b>Input Tax Credit &amp; Payment of Tax</b> <input type="checkbox"/> Eligibility for taking Input Tax Credit <input type="checkbox"/> Input Tax Credit in Special Circumstances <input type="checkbox"/> Computation of Tax Liability and payment of tax
<b>5</b>	<b>Registration under GST Law</b> <input type="checkbox"/> Persons not liable registration <input type="checkbox"/> Compulsory registration <input type="checkbox"/> Procedure for registration <input type="checkbox"/> Deemed registration <input type="checkbox"/> Cancellation of registration

### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### **A) Internal Assessment – 40% 40 Marks**

20 Marks mid-term test

20 Marks [Any Two activities of 10 marks each] Presentation/Group Discussion /Project/ Field visit / Subject related Individual activity

### Test Paper Pattern

Maximum Marks :20

Questions to be set 3

Q.No. 1 Choose the correct alternatives. (Any Five) (5 Marks.)

Q. No. 2 Answer in one sentence.(Any Five) (5 Marks.)

Q.No. 3. Answer the following. (Any Two) (10 Marks.)

### B) Semester End Examinations – 60% 60 Marks

### Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks) OR	15 Marks

Q-4	Theory questions* (*Short notes / short questions)	15 Marks
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Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.