



Progressive Education Society's

Modern Law College,

Ganeshkhind, University Circle, Pune- 411016

Permanently Affiliated to the University of Pune, Recognised by the Government of Maharashtra and Approved by the Bar Council of India, New Delhi
Phone: 020-25638987, 25635396
Email: info.modernlaw@gmail.com website: www.modernlawcollege.org

Syllabus

Diploma in Taxation Law

(From the Academic Year 2006-2007 onwards)

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University of Pune, Rules for D.I.P.R.
(With effect from 2004-2005)

Eligibility for Admission - To be eligible for admission, the candidate must be a graduate of any faculty either of this university or of any other university, whose degrees are recognized as equivalent to the corresponding degrees of this university.

Duration of the Course - Duration of the course shall be one academic year.

Medium of Instruction - The medium of Instruction at the diploma course in Taxation Law shall be English.

Examination - The examination shall be held at the end of the every academic year, on the dates to be announced by the University. Second held examination may be held in case of students who have failed.

1. Standard of Passing or exemption -

The standard of passing for the Diploma Course in Taxation Law is 35 % marks in individual paper / subject and 50 % marks in aggregate. The candidate obtaining between 50 % & 54 % marks will be declared to have passed in SECOND CLASS, between 55% and 59% marks shall be placed in Higher Second Class. The candidate obtaining between 60 % & 69 % marks will be declared to have passed in FIRST CLASS. The candidate obtaining 70 % marks and above will be declared to have passed in FIRST CLASS WITH DISTINCTION.

2. Rules Regarding Exemption-

Candidate who obtains at least 50 % of the full marks in a paper shall at his option, be exempted from that paper at subsequent examination. He / She shall, however, have to pass in the remaining paper or papers in accordance with standard of passing laid above; such exemption is for six years only.

THE COURSE OF STUDY:-

The course of study leading to Diploma in Taxation Law shall consist of the following compulsory papers:-

Paper I – General Laws Affecting Taxation

Paper I: General Laws Affecting Taxation

Marks 100

Distribution of Marks:

1) Constitutional Law		15 Marks
2) Hindu Law		20 Marks
3) The Indian Partnership Act 1932		15 Marks
4) Indian Trust Act 1882		10 Marks
5) Transfer of Property Act 1882		10 Marks
6) (a) Indian Evidence Act 1872	10 Marks	
(b) Indian Succession Act	10 Marks	} 30 Marks

(c) Code of Civil Procedure 1908 10 Marks

1) CONSTITUTIONAL LAW:

- I) Salient features of Indian Constitution
- II) Relevant provisions as given below for enactment of taxation laws.
 - a) Powers of Parliament & State Legislature for enactment of taxation laws (Relevant Proⁿ.)
 - b) Financial relation between the Union and the States (Articles 264 to 291)
 - c) Money Bill and Finance Bill
 - d) Freedom of trade, Commerce and intercourse (Articles 301 to 307)

2) HINDU LAW:

- a) Application of Hindu Law
- b) Sources and schools of Hindu Law
- c) Joint Family Coparcenery & Coparcenery property (with reference to Mitakshara Law & Dayabhaga Law)
- d) Hindu Succession Act 1956
 - I) Kinds of legal heirs & Section 6 – Devolution of interest in Mitakshara Coparcenery Property
 - II) Section 8 – Succession to property of male Hindu
 - III) Succession of property of female Hindu – Section 15 including Stridhan
 - IV) Testamentary Succession – Section 30

3) INDIAN PARTNERSHIP ACT, 1932:

- A) Definitions of Partnership, Partner-Firm & Firm name. Essentials of Valid Partnership.
- B) Relations of partners to one another. Effect of admission of minor to the benefits to Partnership.
- C) Relation of partners to third parties.

4) INDIAN TRUST ACT, 1882:

- 1) Classification of Trust
- 2) Settler, Trustee and Beneficiary
- 3) Essentials of a valid Trust
- 4) Powers and Duties of Trustees
- 5) Obligations in the nature of Trusts

5) TRANSFER OF PROPERTY ACT, 1882:

- a) Concept of immovable property
- b) Transfer of immovable property through sale
- c) Transfer by Gifts, Liability of Universal Donee
- d) Fraudulent transfer
- e) Transfers of actionable claims

6) A) INDIAN EVIDENCE ACT, 1872:

- 1) Concept, Definition and Kinds of Evidence
- 2) Opinions of experts
- 3) Facts which need not to be proved
- 4) Public and Private Documents
- 5) Burden of proof
- 6) Examination and cross examination of witnesses

B) INDIAN SUCCESSION ACT, 1925:

- 1) Definition of Will and Probate
- 2) Execution of privileged and unprivileged wills
- 3) Registration of wills
- 4) Procedure regarding probate, letters of administration & succession certificates

C) CODE OF CIVIL PROCEDURE, 1908 (AMENDED UP TO DATE):

- A) Application of Doctrine of Res-judicata to taxation laws (Sec 11)
- B) Summons (Sec 27 to 32)
- C) Order No. V
 - i) Issue of Summons – Rule No. 1 to 8
 - ii) Service of Summons – Rule No. 9 to 30
- D) Inherent powers of authorities conducting judicial proceedings & limitations (Section 151)

BOOKS RECOMMENDED:

1. Durga Das Basu – Constitutional Law of India.
2. Dr. J.N. Pandey – Constitutional Law of India.
3. Mulla – Hindu Law.
4. Paras Diwan – Family Law.
5. Dr. Avtar Singh – Indian Partnership Act.
6. R.K. Bangia – Law of Contract II
7. M.P. Tondon – The Indian Trust Act.
8. O.P. Agarwal – The Indian Trust Act.
9. Dr. S.N. Shukla – Transfer of Property Act.
10. Ratanlal & Dhirajlal – Law of Evidence Act.
11. C.K Takwani – Civil Procedure Code.
12. N.D. Kapoor – General Laws / Mercantile Law.
13. Dr. Avtar Singh – Principles of Mercantile Law.
14. Sathe – General Laws Affecting Taxation.
15. S.C. Kuchal – General Laws Affecting Taxation.

ALL RELEVANT ACTS PERTAINING TO CHAPTER NO. 1 TO 6.

Paper II – INCOME TAX ACT

PAPER II: - INCOME TAX ACT (AS AMENDED UP TO DATE) (Marks: 100)

INCOME TAX ACT, 1961

Chap. I – Definitions (Section 2)

Agricultural Income, Assesses, Assessment Year, Capital Assets, Dividend, income, Person, Previous year

Chap. II – Basis of charge (Sections 4 to 9)

Chap. III – Incomes, which do not form part of total Income (Section 10 to 13A)

Chap. IV – Computation of Total Income (Section 14 to 59)

- A) Salaries
- B) Income from House property
- C) Profits & Gains From business or Profession

D) Capital Gains

E) Income From Other sources

Chap. V – Income of other persons, included in Assessee’s total income (Section 60to 65)

Chap. VI – Aggregation of income & set off or carry forward of loss (Section 66to 80)

Chap. VI -A – Deduction to be made in Computing Total Income Section 80 A to 80 U)

Chap. XII- A – Special provision relating to certain incomes of Non-Residents
(Section 115 C to 115 I)

Chap. XIII – Income Tax authorities (Section 116to 138)

Chap. XIV – Procedure for Assessment (Section 139to 158)

Chap. XIV B – Special Procedure for Assessment of Search Cases (Sec.158 B to 158 B1)

Chap. XV – Liability in Special Cases (Sections 159 to 178)

Chap. XVI – Special Provisions applicable to firms (Sections 184 to 189 A)

Chap. XVII – Collection & Recovery of Tax (Sections 190 to 234 D)

Chap. XIX – Refunds (Sections 237 to 245)

Chap. XX – Appeal and Revision (Section 246 to 269)

Chap. XXI – Penalties imposable (Sec 270 to 275)

Chap. XXII – Offences and Prosecution (Sec 275 A to 280)

BOOKS RECOMMENDED:

1. Taxman’s Income Tax Act.
2. Bharat’s Direct Taxes Law & Practice- By Gupta Ahuja & Dr. Ravi Gupta
3. Taxman’s Direct Taxes, Law & Practice- By Dr. Vinod K. Singhanian, Dr. Kapil Singhania.
4. Income Tax Law & Practice- By H.C.Mehrotra
5. Direct Tax Law- By Manoharan T.N.

Paper III – WEALTH TAX CENTRAL EXCISE ACT 1944, AND SERVICE TAX ACT

**PAPER III-WEALTH TAX CENTRAL EXCISE ACT 1944, AND SERVICE TAX ACT
(Marks –100)**

Distribution of Marks: - Wealth Tax Act	50 Marks
Central Excise Act	30 Marks
Service Tax Act	20 Marks
Total	100 Marks

BOOKS RECOMMENDED:

1. All Relevant Acts Pertaining to Paper III (up to date amendments)
2. Wealth Tax Act- Taxman- By Dr. V.K.Singhanian
3. Central excise Law and Procedure- By V.K.Datey
4. Law and Practice of Wealth Tax- By Shrama C.S.
5. Central Excise Manual – Jain R.K.
6. Service Tax- By Taxman

7. Service Tax- By Jain R.K.
8. Law and Practice of Wealth Tax –By Shrama C.S.

**Paper IV – CENTRAL SALES TAX ACT AND THE MAHARASHTRA
VALUE ADDED TAX ACT 2002**

**PAPER IV - CENTRAL SALES TAX ACT AND THE MAHARASHTRA
VALUE ADDED TAX ACT 2002(AMENDED UP TO DATE)
(Marks –100)**

BOOKS RECOMMENDED:

1. Central Sales Tax ACT- By Patel
2. Central Sales Tax Laws- By Chaturvedi
3. Maharashtra V A T 2002– By M.L. Anand
4. Maharashtra V A T – By P.L.Subramanian
5. Jain M.C.- Maharashtra Value Added Tax
6. Shah A.M.- Central Sales Tax
7. Jain Mahendra – Central Sales Tax
8. Datey V.S.- Taxman’s Central Act Law and Practice

Paper V – BOOK KEEPING & ACCOUNTANCY

**PAPER V – BOOK KEEPING & ACCOUNTANCY
(Marks-100)**

- 1) Fundamental of Double-Entry Book-Keeping: -
 - a) Meaning of Bookkeeping, definition objectives, Double entry principles, important terms of the Double Entry System.
 - b) The journal & the ledger including subsidiary books of accounts.
 - c) Trial Balance & final accounts i.e. Trading, Profit and loss account & balance Sheet.
 - d) Rectification of Errors.
- 2) Recording of Banking Transactions- Types of Cash Book- Cash Columns, Cash & Bank column & cash, bank, discount columns, preparation of Bank Reconciliation Statement.
- 3) Single Entry System of Accounts and Preparation of Accounts from Incomplete records.
- 4) Partnership Accounts including Dissolution of Partnership.
- 5) Companies Accounts:
 - a) Share Capital of a Company

- b) Procedure of raising share capital, entries regarding application, Allotment, calls, forfeiture of shares, re-issues of forfeiture of Shares, issue of shares at premium and at a discount
- 6) Accounts of Non-Trading Organization:
Preparation of an Income AND Expenditure Account from Receipt and Payment Accounts. – [i] Clubs [ii] Professional (i.e. Lawyers and Doctors) only.

BOOKS RECOMMENDED:

1. Book –Keeping and Accountancy- By M.G. Patkar
2. Book-Keeping and Accountancy- By Jayashree Kotibhaskar
3. Advanced Accountancy- By M.C. Shukla and T.C.Grewal
4. Introduction to Accountancy- By S.N.Maheshwari
5. Advanced Accountancy- By Paul Sr.
6. Advanced Accountancy- By R.L.Gupta
7. Practical Aspects of Higher Accountancy – By Agarwal A.N.
8. Fundamentals of Accounting – By S.Kr.Paul