

UNIVERSITY OF RAJASTHAN,
JAIPUR

Post Graduate Diploma in
Tax Practice
(PGDTP)
(Annual Scheme)
(Self Finance Course)
2014

Prepared by 

Checked by 
24/4

POST GRADUATE DIPLOMA IN TAX PRACTICE

(PGDTP) 2014
Annual -
(Self Financing Course)

Eligibility for Admission : Graduate/Post-Graduate from ANY discipline, securing a minimum of 45% marks at degree or post-graduate examination is eligible for admission.

Admission Procedure : Admission will be made on merit basis.

Duration : The duration of the course will be one academic session.

Number of seats : Minimum 10 and maximum 60.

Medium : English/Hindi will be medium, both for teaching and examination.

Teaching Hours : There will be 40 hours teaching in each paper.

Enrolment : If a candidate admitted in the course is not enrolled in this University shall have to enrol himself/herself as per University rules.

SCHEME OF EXAMINATION

The Scheme of examination shall be as follows :

A. Written Examination of three hours duration in each of the following papers :

	Max. Marks	Min Marks
Paper I : Income Tax Law & Practice – I	100	40
Paper II : Income Tax Law & Practice – II	100	40
Paper III : Indirect Taxes	100	40
Paper IV : Other Tax Law	100	40
B (i) Project Report	100	40

- Note : 1. It will be essential for each candidate to submit the Project report before theory papers commences.
2. Candidate shall be allowed to take up Theory Examination only after they submit their Project Report.
 3. Project shall be based on six months Practical Training under a Tax Practitioner.
 4. The project report shall carry 50 marks and there shall be a Viva-Voce based on the project report of 50 marks. The evaluation of the project report and Viva-Voce shall be conducted in the concerned department by the External Examiner appointed by the University.

Paper I : INCOME TAX LAW AND PRACTICE - I**Duration : 3 hrs.****Max. Marks : 100**

1. Definitions, residential status, Income which do not form part of income charge of Income-Tax, Scope of total income, Special Provision relating to free trade zones, export oriented undertaking, charitable religious trust, and political parties.
2. Income from salaries, House Property and Profit and gain of business or profession, Capital gain, Income from other sources, Income of other persons included in Assessee's total Income, Aggregation of Income, Set off or carry forward of loss.
3. Deduction to be made in computing total income, General deduction in respect of certain payments, deduction in respect of certain incomes and other deduction, income forming part of total income on which no income tax is payable.
4. Rebates and Reliefs, Double Taxation Relief, Special provision relating to: Avoidance of Tax, Determination of tax in certain special cases, Recognised provident fund, long term capital gain, Tax on dividend etc. In the case of Foreign companies and provisions of section 115B, AC, AD, 115B, 115BB & 115BBA.
5. Computation of total income, in case of individual HUF, firm companies, non-residents, retail trade and Tax on distributed profits of Domestic companies.

Paper II : INCOME TAX LAW AND PRACTICE – II**Duration : 3 hrs.****Max. Marks : 100**

1. Income Tax Authorities : Application and control, Jurisdiction, Power (Survey etc.) and disclosure of information.
2. Procedure for Assessment : Section 139 to 148 (Return of Income) PAN, Assessments. Methods of Accounting, Accounting standards. Time limit for completion of Assessment, Rectification of mistake etc. Special procedure for assessment of search cases
3. Liability in special cases : Legal representatives, Representatives assesses : special and miscellaneous provisions, Firms, AOP & BOI, executors, succession, partition occasional shipping companies, recovery of Tax in respect of non-resident, Person leaving India, Person trying to alienate their property. Discontinuation of business & profession, Dissolution, Private companies and provision for certain kinds of Income. Special provisions applicable to firms
4. Collection and Recovery of Tax, TDS collection at source, Advance payment of Income Tax, Collection (Recovery), Refunds settlement of cases. Advance rulings.
5. Appeals & Revision, Acquisition of Immovable properties, Provisions to counter act evasion of Tax, penalties, offences and prosecutions, Authorised representation and other Miscellaneous provisions.

Paper III : Indirect Taxes**Duration : 3 hrs.****Max. Marks : 100**

1. Indian Tax System: Meaning of tax. Type of taxes, Central and state powers of taxation, Central and State Relationship, Distribution of revenue between of Central and State, Finance Commission Constitution, role. Functions recommendations, Extent and application.
2. Study of Service Tax : Introduction taxable services, Exemptions from service tax and valuation of taxable service tax, Registration of service tax, Payment of service tax and furnishing returns, Assessment, Penalties and Appeals.
3. Customs Duty Act, 1962 : Introduction, Definitions, Customs Duty Authorities and Their Powers, Penalties and Prosecutions, Tax liability and valuation of goods, Computation of customs duty, Appeals and Revision, Process for import and export.
4. Excise Duty : Introduction and Definitions, Levy of Excise Duty, Classification of goods, Valuation of excisable goods, Computation of Central Excise Duty, Administrative Setup of Central Excise, Exemption of Small Scale Industries.

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Paper IV : Other Tax Laws

Duration : 3 hrs.

Max. Marks : 100

1. Study of Central Sales Tax Act & Rules : Constitutional History. Definition. Principal for determining different sales, Registration of Dealer, Rate of Tax, Determination of Taxable turn-over, Computation of Tax Liability, Different forms used under C.S.T.
2. Study of Rajasthan Value Added Tax Act, 2003 and Rules : Introduction, Definition, Extent and commencement, Incidence and Levy of Tax. Registration of dealers, Payment of Tax, Filing of returns and assessment, Tax liability, Recovery and Refund. Interest, Penalties, Composition and Prosecution.
3. Study of Wealth Tax Act and Rules : Definitions, Incidence of tax, Deed Assets, Exempted Assets, Valuation of Assets, Computation of Net Wealth. Assessment, Appeals, Penalties.
4. Direct Tax Code (DTC) : Salient Features. Goods and Service Tax : Salient Features