## विश्वविदयालय, बिलासपुर (छत्तीसगढ़ ) **SYLLABUS**

## B.COM.PART - I **TAX PROCEDURE & PRACTICE**

## PAPER - I INDIAN TAX SYSTEM

M.M. 50

#### UNIT - I

- 1. Meaning of Tax Central and State powers of Taxation.
- 2 .Distribution of revenue between Central and state government.
- 3. Direct and Indirect Taxes meaning, main features, merits and demerits of direct and indirect Taxes, difference between direct and indirect Taxes.
- 4. Chhattisgarh Excise duty provisions regarding manufacture, possession and sale of intoxicants, offences and penalties, duties and fees.

#### Unit - II

Goods and Service Tax - Introduction, definition of Goods and Service Tax; Salient features of GST system. Merits and demerits of GST Important definitions—Goods, Services, Capital goods, Place of Business, person, Input, Input tax credit, Supplier.

E-Way Bill: Provisions and rules regarding E-Way Bill under GST.

#### Unit - III

## Goods and service tax-procedure and practice

Classification Of Goods and Service Tax:- Central Goods and Service Tax (CGST); State Goods and Service Tax(SGST); Integrated Goods and Service Tax(IGST).

Dual GST In India:- Difference between National GST and Dual GST.

GST Council:- Structure & Functions of GST Council.

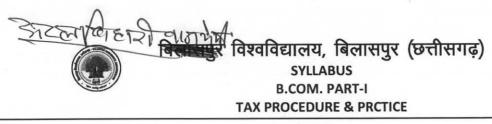
Goods and Service Tax Net Work(GSTN)

#### Unit - IV

Registration of dealers: - Procedure for Registration; Amendment of Registration, Cancellation of Registration and Revocation of cancellation of registration. Types Of Registration:- Mandatory Registration, Voluntary Registration, Registration by department.

### Unit - V Rates of tax:

Rates of goods and service tax, Exempted Goods from Goods and Service Tax, Exempted Services from Goods and Service Tax, , Provisions and Rules regarding Input Tax Credit(including practical questions), Provisions of GST Act Regarding Reverse charge. Various return prescribed under GST law.



# PAPER- II INCOME TAX LAW

M.M.: 75

UNIT-I	Important definitions, Previous year, Assessment year, Income Gross Total
	Income, Assessee, Agriculture Income, Casual Income, Residential Status & Tax
	Liability, Income which do not form part oftotal Income.
UNIT-II	Heads of Income- Salaries and Income from House Property.
UNIT-III	Heads of Income- Business and profession, capital gains and Income from other
	sources.
UNIT-IV	Aggregation of Income and setoff and carry forward of losses. Deductions. From
	gross total income and Rebate of tax.
UNIT-V	Assessment of Individual, Assessment procedure, Advance payment of Tax.
	Deducation of Tax at Source, Recovery and Collection of Tax, Income Tax
	Authorities.