

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

P.G. Diploma in Tax Management PAPER - III

LAW OF INDIRECT TAXES

(Come in force June 2006-07 & Onwards)

Objective :

- (1) To give understanding of a certain preliminary Provisions of Custom Act 1962 and some provisions of the Central Excise and Salt Act 1944.
- (2) To give an understanding of Various Provision of the Gujarat Value added Tax Act,2003 (with rule & practices) and Central Sales Tax Act 1956 applicable State of Gujarat.

Section - I

60%

THE GUJARAT VALUE ADDED TAX ACT, 2003:

CHAPTER

C O N T E N T S

- I Short Title, Extent, Commencement and Definitions
- II Incidence & Levy of Tax, Exemption, Tax Credit, Lump sum Tax
- III Commercial Tax Authorities and Tribunal
- IV Registration. Amendment, Suspension and Cancellation
- V Returns. Payment of Tax, Self Assessment Audit Assessment
- VI Liability to pay tax in certain cases.
- VIA Tax Deducted at Source.
- VII Invoices, Credit & Debit Notes, Accounts
- VIII Liability to produce accounts & supply of information
- IX Appeal, Revision, Reference S. Rectification
- X Proceedings
- XI Offences & Penalties.
- XII Miscellaneous & Schedule I - II -III.

THE GUJARAT VALUE ADDED TAX RULES, 2006:

CHAPTER

C O N T E N T S

- I Short Title. Commencement and Definitions
- II Commercial Tax Authorities and Tribunal.
- III Registration, Amendment, Suspension and Cancellation.
- IV Calculation of Tax and Tax Credit
- V Return and Payment of Tax.
- VI Assessment of Tax and related procedure
- VII Invoices, Credit & Debit Notes, Accounts
- VIII Administration of Check post.
- IX Appeal and Revision.
- X Tax Practitioner and Agents
- XI Services of Notice.
- XIV Tax Deducted at Source
- XIII Offences and Composition.

THE CENTRAL SALES TAX ACT, 1956:

CHAPTER	C O N T E N T S
I	Short Title, Commencement and Definitions
II	When is sale or purchase of goods take place in the inter State Trade or commerce - its situs - Export and Import
III	Transfer of Goods - Registration. Amendment, Cancellation, Security, Determination of Turnover, Penalty
IV	Goods of Special importance and its restriction
V-	Company in liquidation and liability of Directors
VI-	Appellate authority, Appeal, Procedure
VII-	Forms under the CST.

CHAPTER - The Central Sales Tax (Registration & Turnover) Rules, 1957.

CHAPTER - The Central Sales Tax (Gujarat) Rules 1970.

Section - II

- (C) 1. The Custom Act 1962 and
2. Some provision of the Central Excise and Salt Act 1944.
The Custom Act 1962
1. The Jurisdiction Powers & Function of the Custom Officers
(Sec, 1,2,11A to 11N).
 2. Search, Seizures and arrest and powers of confiscation and punishment of
Customs Officers (Sec.100 to 127).
 3. Provisions related to appeal and procedure under the Custom Act
(Sec.128 to 131 B).
 4. Offences under the Customs Act 1962.(Sec.132 to 135 A).

II. The Central Excise and Salt Act - 1944

1. The Nature and Scope of excise duty in India.
2. The powers of Central Govt. of levy excise duty (Sec.3 to 12).
3. The powers and duty of the Central excise Officers.
4. The implementation and the procedures related to Modveted Credit
Scheme (Sec.57 to 57E).

III. Service Tax - Statutory Provision

(A) (Chapter V of the Finance Act 1994)

1. Extent Commencement and application (Sec.64& 65)
2. Change of Service tax and Valuation of taxable services for charging
service tax (Sec.66 & 67)
3. Payment of service of tax and registration (Sec.68 to 69)
4. Assessment procedure (Sec.70 to 75).
5. Penalties (Sec. 75 A to 80).
6. Other provisions (Sec.81 to 96).

(B) Service Tax Rules 1994.

NOTE: The provision of the Act to be studied shall be the provisions as they are in force for the assessment year as applicable in the beginning of the current academic year.