

VEER NARMAD SOUTH GUJARAT UNIVERSITY SURAT
First Year B.Com.
Semester – 2
Course Code - CE -225 H
Tax Procedure And Practice Paper - II
(Syllabus effective from Academic Year 2011-12 and onward)

Objectives :

- * To impart basic knowledge of Tax Procedure and Practice as applicable to business.
- * To impart the further knowledge of concepts, theories and principles and their application.

Sr. No.	Course Inputs (As per UGC Model Curriculum)	Weightage
Unit 1	THE GUJARAT VALUE ADDED TAX – PROCEDURE PRATICE PRILIMINARY : 1. Short Title and Commencement 2. Definitions : Agriculture , Agriculturists , appointed day, Capital goods, Central Act, Commission Agent, Commissioner , To Cultivate, Dealer, Declared goods, Eerier Law, Goods, HSN Code ,Manufacturer , Person, Place of Business, Prescribed Purchase Price, Raw Material, Registered Dealer , Resale, Rules, Sale , Sale Price, Schedule, The State, Tax Period, Taxable Goods, Taxable turnover, Tribunal , Turnover of purchase, Turnover of sales, Total turnover, Value of goods, Year,	10 %
Unit 2	INCIDENCE AND LEVY OF TAX 1. Incidence of tax 2. certain sales and purchase 3. Exemptions 4. Taxes payable by dealer 5. Levy of tax on turnover of sales and rate of tax 6. Adjustment in tax 7. Levy of purchase tax 8. Option for payment of lump sum tax lie of tax on sales 9. Tax credit 10. Net amount of value added tax 11. Burden of proof	20 %
Unit 3	COMMERCIAL TAX AUTHORITIES AND TRIBUNAL 1. Commercial tax authorities and tribunal 2. Power to transfer proceedings 3. Disputes regarding jurisdiction of tax authority 4. Tribunal 5. Power of tribunal and commissioner	20 %
Unit 4	REGISTRATION 1. Registration 2. Voluntary registration 3. Deemed registration 4. Non transferability of registration 5. Continuation of certificate of registration of dissolved firm 6. Amendment of certificate of registration 7. Suspension or cancellation of registration 8. Security from certain class of dealers	20 %

Unit 5	<p>RETURNS ,PAYMENT OF TAX , ASSESSMENT , RECOVERY OF TAX AND REFUND</p> <ol style="list-style-type: none"> 1. Return 2. Periodical payment of tax and interest on nonpayment of tax 3. Collection tax only by registered dealer 4. Return scrutiny and provisional assessment 5. Self assessment 6. Audit assessment 7. Turnover escaping assessment 8. Refund of excess payment 9. Provisional refund 10. Interest on refund 11. Power to withhold refund in certain cases 12. Refund of tax certain categories 13. Remission of tax, penalty or interest 14. Payment and recovery of tax interest of on delayed payment 15. Continuation of certain recovery proceedings 16. Special mode of recovery 17. Provisional attachment 	20 %
Unit 6	<p>FORMS</p> <ol style="list-style-type: none"> 1. FORM 101 - Application for certificate of registration 2. FORM 101A - Details of additional places of Business/ Branches' Godowns in Gujarat State FORM 101C - Specimen Signature of authorized person 3. FORM 102 - Certificate of registration under the Gujarat Value Added Tax Act 2006 4. FORM 103 - Application for cancellation of Registration 5. FORM 104 - Notice of Suspension / Cancellation of certificate of Registration. 6. FORM 106 - Declaration / Revised Declaration regarding manager or Managers of the business. 7. FORM 107 - Declaration regarding Bank Accounts. 8. FORM 108 - Statement of goods held in stock. 	10 %