



Re-Accredited 'B++' 2.86 CGPA by NAAC

VEER NARMAD SOUTH GUJARAT UNIVERSITY

University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલ્લા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

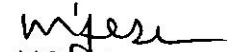
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-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોમર્સ કોલેજોનાં આચાર્યશ્રીઓને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૩-૨૪ થી અમલમાં આવનાર એફ.વાય.બી.કોમ. સેમેસ્ટર-૧ અને સેમેસ્ટર-૨ નો Tax Procedure & Practice (Minor અને SEC) વિષયનો અભ્યાસક્રમ શિક્ષણ વિભાગના રાજ્યની તમામ ઉચ્ચ શૈક્ષણિક સંસ્થાઓ માટે રાષ્ટ્રીય શિક્ષણ નીતિ ૨૦૨૦ અંતર્ગત કોમન કરીકયુલમ એન્ડ ક્રેડિટ ફ્રેમવર્ક હેઠળ ક્રેડિટ માળખું અમલીકરણ માટે નિયત કરવા બાબત અંગેના તા.૧૧/૦૭/૨૦૨૩ ઠરાવ ક્રમાંક:KCG/admin/202324/0607/kh.1 અનુસાર ક્રેડિટ સ્ટ્રક્ચર મુજબ એફ.વાય.બી.કોમ. સેમે.-૧ અને ૨ નો Tax Procedure & Practice (Minor અને SEC) વિષયનો અભ્યાસક્રમ એકાઉન્ટીંગ ઈન્કલુડીંગ કોસ્ટીંગ વિષયની અભ્યાસ સમિતિનાં ચેમેનશ્રીએ બોર્ડવતી અને વાણિજ્ય વિદ્યાશાખાના અધરધેન ડીનશ્રીએ વાણિજ્ય વિદ્યાશાખા વતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણને એકેડેમિક કાઉન્સિલની તા.૭/૦૮/૨૦૨૩ની સભાનાં ઠરાવ ક્રમાંક: ૯૯ થી એકેડેમિક કાઉન્સિલ વતી મંજૂર કરવા આપેલ સત્તાની રૂએ માનનીય કુલપતિશ્રી ધ્વારા મંજૂર કરેલ છે. જેની આથી જાણ કરવામાં આવે છે.

બિડાણ: ઉપર મુજબ

ક્રમાંક : એસ./પરિપત્ર/B.Com-Syllabus/૨૨૫૬૭/૨૦૨૩
તા.૨૯-૦૮-૨૦૨૩


કુલસચિવ UDHNA

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોમર્સ કોલેજોનાં આચાર્યશ્રીઓ.
.....આપશ્રીની કોલેજ સંબંધિત શિક્ષકોને જાણ કરી અમલ કરવા સારું.
- ૨) અધરધેન ડીનશ્રી, વાણિજ્ય વિદ્યાશાખા.
- ૩) પૂરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારું.

Veer Narmad South Gujarat University

First Year B.Com.

Semester - I

Tax Procedure & Practice - Paper – 1


(Minor Course – Total Credits 4)

(Basic Concepts of Taxation in India)

(Syllabus effective from Academic Year 2023-24 and onwards)

Objective: It enables the students to know the basics of taxation framework in India.

Sr. No.	Course Inputs	Weightage
Unit 1	(A) Introduction of Taxation 1. Introduction of taxation in India 2. Brief Constitutional Provisions for taxation in India 3. Finance Commission Constitution of Commissions, Functions of Commission, Members of Commission, Procedure and Powers of Commission, Recommendation of 15 th Finance Commission.	15%
	(B) Direct and Indirect Taxes 1. Direct Tax: Meaning, Types, Characteristics, Merits, Demerits 2. Indirect Tax: Meaning, Types, Characteristics, Merits, Demerits 3. Difference between Direct tax and Indirect Tax	10%
	(C) Tax Planning, Tax Avoidance, Tax Evasion and Tax Management 1. Concept of above terms 2. Comparison of above terms	10%
Unit 2	Overview of Income Tax in India 1. Brief History of Income Tax Act' 1961 2. Sources of Income Tax Law in India 3. Basic Principles for charging Income Tax 4. Tax Calculation methods 5. Present Income Tax rates (Existing Tax Regime Vs New Tax Regime) 6. Basic calculation of income tax with the use of slab rates (both regimes)	25%
Unit 3	(A) Overview of GST Act 1. Old System of Indirect Taxes in India 2. Limitation of Old System 3. Taxes to be subsumed 4. Amendment to Constitutional provisions for GST 5. Salient Features of GST 6. Advantages/Benefit of GST	25%
	(B) GST as a Value Added Tax 1. Concept of Value Added Tax in GST 2. Concept of Input Tax Credit 3. Basic Calculation of GST Liability after deducting input tax credit	15%
	Total	100%
Reference Books: 1. Singhania V. K., Students Guide to Income Tax, Delhi 2. Institute of Cost Accountants of India, Study Material of Intermediate Course, Kolkata. 3. Ahuja Girish & Gupta Ravi, Systematic Approach to income tax: Sahitya Bhavan Publications, New Delhi. 4. Manoharan T. N. and Hari G. R., Direct Tax Laws, Snowwhite. 5. Datey V.S., GST Ready Reckoner, Taxmman. 6. Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business 7. Subramanian P.L., Guide to GST, Snowwhite 8. Gupta S.S., GST Law & Practice, Taxmann's 9. Batra Ashok, GST Law an Practice, CCH India-A wolter Kluwer Business 10. Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad.		



Veer Narmad South Gujarat University

First Year B.Com.

Semester - II

Tax Procedure & Practice - Paper – 2

(Minor Course – Total Credits 4)

(Basic Concepts of Taxation in India)

(Syllabus effective from Academic Year 2023-24 and onwards)

Objective: It enables the students to know the basics of Income Tax and Goods and Service Tax in India.

Sr. No.	Course Inputs	Weightage
Income Tax Act' 1961		50%
Unit 1	Concept and Definitions 1. Important Definitions: Income, Tax, Assessment, Assessment Year, Previous Year, Assessee, Person, Dividend, Company, Indian Company, India, Gross Total Income, Total Income, Casual Income 2. Heads of Income 3. Agricultural income 4. Capital Vs. Revenue: Receipts & Expenditure	20%
Unit 2	Legal Framework of Income Tax in India 1. Administration of Income Tax 2. Income Tax Authorities	10%
Unit 3	Permanent Account Number 1. PAN Structure 2. Application for PAN (Form 49A) (Theory and Practical) 3. Provision for Permanent Account Number (Section 139A) 4. Penalty for non-compliance Note: Practical filing application for PAN to be asked in examination.	20%
Goods and Service Tax Act' 2017		50%
Unit 4	Models of GST 1. Prime Models of GST Central GST and its Pros & Cons. , State GST and Pros & Cons, Dual GST and its Pros & Cons. 2. Indian Model of GST	15%
Unit 5	Framework of GST in India 1. Overview of GST Acts. - The Central Goods and services Tax Act, 2017 (CGST) - The State Goods and Services Tax Act, 2017 (SGST respective state) - The Integrated Goods and Services Tax Act, 2017 - The Union Territory Goods and Services Tax Act, 2017 2. GST in Inter-state, intra state and import transactions 3. GST Authorities 4. GST Council	15%
Unit 6	Basic Definitions in GST Goods, Service, Capital Goods, Input, Input Service, Business, Business Vertical, Place of Business, Person, Taxable Person, Invoice, Manufacturer, Turnover, Aggregate Turnover, Reverse Charge, Input Service Distributor, Adjudicating authority, Appropriate government Note: Simple problems on computation of aggregate turnover	20%
Total		100%
Reference Books:		
<ol style="list-style-type: none"> 1. Singhanian V. K., Students Guide to Income Tax, Delhi 2. Institute of Cost Accountants of India, Study Material of Intermediate Course, Kolkata. 3. Ahuja Girish & Gupta Ravi, Systematic Approach to income tax: Sahitya Bhavan Publications, New Delhi. 4. Manoharan T. N. and Hari G. R., Direct Tax Laws, Snowwhite. 5. Datey V.S., GST Ready Reckoner, Taxmman. 6. Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business 7. Subramanian P.L., Guide to GST, Snowwhite 8. Gupta S.S., GST Law & Practice, Taxmann's 9. Batra Ashok, GST Law an Practice, CCH India-A wolter Kluwer Business 10. Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad. 		

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First Year B.Com.

Semester - I

Tax Procedure & Practice - Paper – 1A

(Skill Enhancement Course – Total Credits 2)

(Basic Concepts of Taxation in India)

(Syllabus effective from Academic Year 2023-24 and onwards)

Objective: It enables the students to know the basics of taxation framework in India.

Sr. No.	Course Inputs	Weightage
Unit 1	(A) Introduction of Taxation 1. Introduction of taxation in India 2. Brief Constitutional Provisions for taxation in India	35%
	(B) Direct and Indirect Taxes 1. Direct Tax: Meaning, Types, Characteristics, Merits, Demerits 2. Indirect Tax: Meaning, Types, Characteristics, Merits, Demerits 3. Difference between Direct tax and Indirect Tax	
	(C) Tax Planning, Tax Avoidance, Tax Evasion and Tax Management 3. Concept of above terms 4. Comparison of above terms	
Unit 2	Overview of Income Tax in India 1. Brief History of Income Tax Act' 1961 2. Sources of Income Tax Law in India 3. Basic Principles for charging Income Tax 4. Tax Calculation methods 5. Present Income Tax rates (Existing Tax Regime Vs New Tax Regime) 6. Basic calculation of income tax with the use of slab rates (both regimes)	35%
Unit 3	Overview of GST Act 1. Old System of Indirect Taxes in India 2. Limitation of Old System 3. Taxes to be subsumed 4. Amendment to Constitutional provisions for GST 5. Salient Features of GST 6. Advantages/Benefit of GST 7. Concept of Input Tax Credit 8. Basic Calculation of GST Liability after deducting input tax credit	30%
Total		100%
Reference Books: 1. Singhania V. K., Students Guide to Income Tax, Delhi 2. Institute of Cost Accountants of India, Study Material of Intermediate Course, Kolkata. 3. Ahuja Girish & Gupta Ravi, Systematic Approach to income tax: Sahitya Bhavan Publications, New Delhi. 4. Manoharan T. N. and Hari G. R., Direct Tax Laws, Snowwhite. 5. Datey V.S., GST Ready Reckoner, Taxmman. 6. Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business 7. Subramanian P.L., Guide to GST, Snowwhite 8. Gupta S.S., GST Law & Practice, Taxmann's 9. Batra Ashok, GST Law an Practice, CCH India-A wolter Kluwer Business 10. Poddar Avinash S, Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad.		

Veer Narmad South Gujarat University

First Year B.Com.

Semester - II

Tax Procedure & Practice - Paper - 2A

(Skill Enhancement Course – Total Credits 2)

(Basic Concepts of Taxation in India)

(Syllabus effective from Academic Year 2023-24 and onwards)

Objective: It enables the students to know the basics of Income Tax and Goods and Service Tax in India.

Sr. No.	Course Inputs	Weightage
Income Tax Act' 1961		50%
Unit 1	Concept and Definitions 1. Important Definitions: Income, Tax, Assessment, Assessment Year, Previous Year, Assessee, Person, Dividend, Company, Indian Company, India, Gross Total Income, Total Income, Casual Income 2. Heads of Income 3. Agricultural income	25%
Unit 2	Permanent Account Number 1. PAN Structure 2. Application for PAN (Form 49A) (Theory and Practical) 3. Provision for Permanent Account Number (Section 139A) 4. Penalty for non-compliance Note: Practical filing application for PAN to be asked in examination.	25%
Goods and Service Tax Act' 2017		50%
Unit 3	Indian GST Model and GST Council 1. Prime Models of GST Central GST and its Pros & Cons, State GST and Pros & Cons, Dual GST and its Pros & Cons. 2. Indian Model of GST 3. Overview of GST Acts. 4. GST in Inter-state, intra state and import transactions 5. GST Council	25%
Unit 4	Basic Definitions in GST Goods, Service, Capital Goods, Input, Input Service, Business, Business Vertical, Place of Business, Person, Taxable Person, Invoice, Manufacturer, Turnover, Aggregate Turnover, Reverse Charge, Input Service Distributor, Adjudicating authority, Appropriate government Note: Simple problems on computation of aggregate turnover	25%
Total		100%

Reference Books:

1. Singhania V. K., Students Guide to Income Tax, Delhi
2. Institute of Cost Accountants of India, Study Material of Intermediate Course, Kolkata.
3. Ahuja Girish & Gupta Ravi, Systematic Approach to income tax: Sahitya Bhavan Publications, New Delhi.
4. Manoharan T. N. and Hari G. R., Direct Tax Laws, Snowwhite.
5. Datey V.S., GST Ready Reckoner, Taxmman.
6. Poddar Avinash S: Glimpses of GST, CCH India – A Wolter Kluwer Business
7. Subramanian P.L., Guide to GST, Snowwhite
8. Gupta S.S., GST Law & Practice, Taxmann's
9. Batra Ashok, GST Law an Practice, CCH India-A wolter Kluwer Business
10. Poddar Avinash S., Desai Mehul P., GST Saral Samjhuti, SBD Publication, Ahmedabad.