

COURSE TITLE	INTRODUCTION TO INDIRECT TAXES
COURSE CODE	04BC0252
COURSE CREDITS	3

Course Outcomes: After completion of this course, student will be able to:

- 1 Analyze the difference between direct and indirect taxes, the evolution of indirect taxation, and its impact on business costs.
- 2 Apply knowledge of VAT, excise, service tax, and GST, focusing on the elimination of tax cascading.
- 3 Analyze customs law, import/export procedures, and the impact of free trade agreements on taxation.
- 4 Evaluate the challenges in digital taxation, including e-commerce compliance and cryptocurrency taxation.
- 5 Analyze and predict future trends in digital taxation, indirect tax challenges, and technology's role in tax compliance.

Pre-requisite of course: Basic knowledge of Taxes

Teaching and Examination Scheme

Theory Hours	Tutorial Hours	Practical Hours	ESE	IA	CSE	Viva	Term Work
3	0	0	50	30	20	50	0

Contents : Unit	Topics	Contact Hours
1	Overview of Indirect Taxes Difference Between Direct & Indirect Taxes, Evolution of Indirect Taxation in India, Pre-GST Indirect Taxes – VAT, Excise, Service Tax, Goods vs. Services – Taxation Perspectives, Role of CBIC (Central Board of Indirect Taxes & Customs), Impact of Indirect Taxes on Business Costs	15
2	Customs Law & International Taxation Basics of Customs Law in India, Import & Export Documentation and Procedures, Types of Custom Duties – Basic, Safeguard, Anti-Dumping, Free Trade Agreements & Their Tax Implications, Customs Compliance & Penalties	10
3	Taxation in the Digital Economy Introduction to Digital Taxation & Its Challenges, E-commerce Compliance, Reverse Charge Mechanism in Digital Transactions, Future Trends in Indirect Taxation, Case Study: Google Tax & Digital Service Tax	10

Contents : Unit	Topics	Contact Hours
4	Indirect Tax Applications Understanding Taxation Software & Compliance Tools, GST Filing vs. Other Indirect Tax Returns, Tax Credit & Refund Mechanisms, Handling Indirect Tax Audits, Role of Technology in Indirect Taxation, Tax Evasion Prevention Measures, Dispute Resolution in Indirect Tax Cases, Case Study: How Companies Manage Indirect Taxes	10
Total Hours		45

Textbook :

- 1 Indirect Taxation: Goods and Services Tax and Customs Law, Balachandran V, Sultan Chand & Sons, 2023
- 2 Income Tax including GST, Dr. Usha Devi N. and R.G. Saha, Himalaya Publishing House, 2024

References:

- 1 GST and Customs Law, GST and Customs Law, S.S. Gupta, Taxmann, 2022
- 2 Indirect Taxes: Law and Practice, Indirect Taxes: Law and Practice, B.B. Lal, Pearson India, 2021
- 3 Master Guide to GST and Customs Law, Master Guide to GST and Customs Law, R.K. Jain, Universal Law Publishing, 2023

Suggested Theory Distribution:

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery					
Remember / Knowledge	Understand	Apply	Analyze	Evaluate	Higher order Thinking / Creative
10.00	15.00	25.00	25.00	25.00	0.00

Instructional Method:

- 1 Board work , PPT, Case Study