

<b>COURSE TITLE</b>	<b>TAXATION LAW II (INDIRECT TAX LAW &amp; PRACTICES)</b>
<b>COURSE CODE</b>	<b>10FL0804</b>
<b>COURSE CREDITS</b>	<b>4</b>

**Objective:**

- 1 To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices
- 2 To define various aspect of indirect taxes (GST) like, Registration, Concept of Supply etc.
- 3 To provide an overview of Integrated Goods and Services Tax Act, 2017, Union Territory Goods and Services Tax Act, 2017 and GST (Compensation to States) Act, 2017.
- 4 To provide knowledge on Custom Laws in India.
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- 6 To define various aspect of indirect taxes (GST) like, Registration, Concept of Supply etc
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- 8 To provide knowledge on Custom Laws in India

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

- 1 To understand the concept of indirect taxes, indirect tax system in India, difference between direct and indirect tax and Double Tax Avoidance Treaty.
- 2 To interpret the various principles underlying the Indirect Taxation Statutes with reference to Goods and Services Tax Act, 2017
- 3 To describe the provisions of IGST Act, 2017, UTGST Act, 2017 and its working and Provisions of GST (Compensation to State) Act, 2017.
- 4 To acquire the ability to analyse and interpret the various provisions of Custom Laws.

**Pre-requisite of course:**none

**Teaching and Examination Scheme**

<b>Theory Hours</b>	<b>Tutorial Hours</b>	<b>Practical Hours</b>	<b>ESE</b>	<b>IA</b>	<b>CSE</b>	<b>Viva</b>	<b>Term Work</b>
3	1	0	50	30	20	0	0

<b>Contents : Unit</b>	<b>Topics</b>	<b>Contact Hours</b>
1	<b>Introduction To Indirect Taxes in India</b> • Basic Features of Indirect Taxes- Advantages and Disadvantages, • Indirect Tax System in India, • Indirect Taxes in Post Reforms, • What is the difference between Direct Tax and Indirect Tax?, • Double Tax Avoidance Treaty	10
2	<b>Goods and Service Tax</b> • Concept of Indirect Taxes at a glance: Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies., • Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST. , • Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply; Basics concept of Place of Taxable Supply., • Input Tax Credit & Computation of GST Liability- Overview. , • Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit., • Levy excise duty on tobacco and alcohol., • Applicability of Service Tax in Electricity Sector., • Consequence of non-compliance of procedure., • Penalties	10
3	<b>Basic Overview on Integrated Goods and Service Tax (IGST),            Union Territory Goods and Service Tax (UTGST), and GST            Compensation to States</b> • Integrated Goods and Services Tax Act, 2017, • Union Territory Goods and Services Tax Act, 2017 , • Provisions relating to Advance Ruling , • GST Compensation to States, • Consequence of non-compliance of procedure., • Penalties	12
4	<b>Customs Laws</b> • Basic Concepts of Customs Laws- Introduction to Custom Duty, Constitutional Provisions, Important Definitions., • Types of Duties- Basic customs duty, Protective duties, Safeguard duty, Countervailing Duty on subsidized articles, Anti-dumping duty., • Valuation under Customs-Valuation of Imported Goods Valuation of Export Goods., • Import and Export Procedure- Import Procedure (including warehousing) Export Procedures, Deemed Exports, Duty drawback, • Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, • Consequence of non-compliance of procedure., • Penalties	13
<b>Total Hours</b>		<b>45</b>

### Suggested List of Experiments:

Contents : Unit	Topics	Contact Hours
1	<b>Issues related to Indirect tax and practices</b> Issues related to Indirect tax and practices	15
<b>Total Hours</b>		<b>15</b>

### Textbook :

- 1 TAXMANN'S INDIRECT TAXES LAW AND PRACTICE , V.S. DATEY,, , 2020

### 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	10.00	30.00	10.00	20.00	20.00

### Instructional Method:

- 1 Classroom Teaching
- 2 Seminar
- 3 Tutorial Experiences
- 4 Expert Lectures
- 5 Research Project

### Supplementary Resources:

- 1 <https://www.gst.gov.in/>
- 2 <https://cleartax.in/s/gst-law-goods-and-services-tax>
- 3 <https://www.mondaq.com/india/tax-authorities/1620398/gst-update>
- 4 <https://www.taxmann.com/research/gst>
- 5 <https://gstcouncil.gov.in/>