

D.T.L.

Diploma in Taxation and Laws

Eligibility:

Eligibility for admission requires the candidate to be a graduate of any faculty of any University whose degree is recognized to be equivalent to the corresponding degrees of Pune University.

Duration:

The Duration of this course shall be one academic Year.

Examination:

The examination is held at the end of the academic year on dates announced by the Pune University. The course consists of five papers, each of 100 marks.

Course Description:

The course of study of Diploma in Taxation Laws shall consist of Compulsory papers of General Laws affecting Taxation, Income Tax & Agricultural Tax, Wealth Tax, Central Sale Tax, Maharashtra Value Added Tax Act, And Book Keeping and Accountancy.

1. General Laws affecting Taxation:

This course is designated to provide an overview of Taxation laws from the other fields of law such as Constitution, Hindu Law, Indian Partnership Act, Transfer of Property Act, Evidence Act, Civil Procedure Code, Indian Trust Act, and Indian Succession Act. It is a mix of the freedom of trade and commerce, Mitakshara concepts, Intestate and Testamentary succession concepts of immovable property, trust and trustees and execution of wills.

2. Income Tax Act A & B:

This course is intended to provide an in-depth understanding of the Law relating to Income Tax through the study of the Indian Income Tax Act, 1961 as amended up-to-date. Emphasis is given on solving practical problems and case studies. Part B includes Banking Cash Transaction Act 2005.

3. Integrated Goods and Services Tax Act 2017 (G S T):

It includes The Integrated Goods and Services Tax Act, The Central Goods and services Tax Act , Union territory Goods and Services Tax Act and Goods and Services Tax (compensation to states) Act 2017

4. The Customs Act 1962:

The Act includes Customs Ports/Warehousing stations etc, Import/Export of Goods Chapter I to XA covers Custom duty in price of goods and refunds etc.,

Conveyance of Import/Export of goods and services; Goods in transit , SEZ sections and drawback sections

5. Book Keeping and Accountancy:

To complement the other subjects, this is a basic course on the principles of accountancy. It starts with the fundamentals like double entry book keeping, Bills, types of accounts like manufacturing and Profit and Loss account, Balance Sheet followed by Partnership accounts, consignments and joint ventures, company accounts and valuation of depreciation and goodwill.