|  |  |
| --- | --- |
| **P.R.Government College (Autonomous)****Kakinada** | **Program****&****Semester**I ST B.COMIInd SEMESTER |
| Course Code | **Indian Tax System****( B.Com – CA – TAX ) BBA (Digital Marketing)** |
| Teaching | Hours Allocated: 75  | L | T | P | C |
| Focus | **Employability** | 4 | - | - | 4 |

Course Outcomes:

* Understanding of the central and state powers of Taxation, Schedule VII of the Constitution of India and the amendments carried out to implement GST in India.
* Able to identify the different taxes imposed by the state government on the sale or purchase of goods and on professions.
* Knowledge on the different taxes imposed by the local bodies such as tax on land and buildings, entertainment tax, and other state and local taxes.

Course Outcomes:

|  |  |
| --- | --- |
| On Completion of the course, the students will be able to- | Cognitive Domain |
| CO1 | Understanding of the central and state powers of Taxation, Schedule VII of the Constitution of India and the amendments carried out to implement GST in India.  | Understanding |
| CO2 | Able to identify the different taxes imposed by the state government on the sale or purchase of goods and on professions. | Application |
| CO3 | Knowledge on the different taxes imposed by the local bodies such as tax on land and buildings, entertainment tax, and other state and local taxes. | Analyzing |
| CO4 | Knowledge on the different taxes imposed by the local bodies such as tax on land and buildings, entertainment tax, and other state and local taxes. | Application |
| CO5 | Knowledge on the different taxes imposed by the local bodies such as tax on land and buildings, entertainment tax, and other state and local taxes. | Application |

 **Course with focus on employability / entrepreneurship / Skill Development modules**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Skill Development |  |  | Employability |  |  | Entrepreneurship |  |

|  |
| --- |
| **( B.Com – CA – TAX ) BBA (Digital Marketing)** |
| Subject | **Indian Tax System** |
| II– SEM | TIME: 21/2 Hours | Max marks:50 Credits: 4 |

|  |  |
| --- | --- |
|  |  |
|  **UNIT I** | Introduction: Meaning of Tax, Taxation–Types of Tax- Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities (CBDT and CBIC) - Central and State Powers of Taxation Distribution of Revenues between Centre and States (Schedule VII of the Constitution of India) - Constitutional Provisions. |
| **UNIT II** | Introduction to Goods and Services Tax: Overview of GST: Pre- GST Tax Structure and Deficiencies- Genesis of GST in India- Concept of GST- Dual GST Model Salient features of GST-Benefits of GST- Taxes Subsumed and Not Subsumed by GST Structure of GST-SGST, CGST, UTGST and IGST- Features. GST Council: Introduction Need- Structure- Recommendations- Features- Article 279A of Constitution of India. |
| **UNIT III** | Excise Duty and Its Provisions: Introduction- Overview of Excise duty – Types of Excise duty- Excise duty before and after GST - Excise Duty on petroleum and liquor - Point of differences between excise duty and GST- Excise duty in various states. |
| **UNIT - IV** | Taxes of the State Government: Taxes on Sale or Purchase of Goods; Tax on Professions, Trade and Callings; Motor Vehicles’ Tax; Tax on Electricity; Stamp Duty; Land Revenue and other taxes. |
| **UNIT - V** | Taxes of Local Bodies: Tax on Land and Buildings (Property Tax); Entertainment Tax, identify other state &other taxes. |

CO-PO Mapping:

**(1: Slight [Low]; 2: Moderate [Medium]; 3: Substantial [High], '-' : No Correlation)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 1 | 3 | 1 | 3 |
| CO3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 1 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 1 | 3 | 1 | 2 | 2 | 2 | 3 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 1 | 3 | 1 | 2 | 3 | 2 | 2 |

**Proposed Activities:**

* Assignment on different types of taxes which generate revenue to the Government of India.
* Invited lectures on the effect of GST on the prices of goods with imaginary figures in contrast with Pre-GST taxation system
* Study and report the revenue earned as Excise Duty by different states in India for past two years
* Preparation of Organization Chart of GST Council
* Students seminars on taxes of local bodies
* Quiz Programs
* Problem Solving Exercises on current economy situation.
* Co-operative learning
* Group Discussions on problems relating to topics covered by syllabus
* Examinations (Scheduled and surprise tests)
* Any similar activities with imaginative thinking beyond the prescribed syllabus

**Text Books:**

. 1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.

 2. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications.

 3. Naveen Mittal: Principals of Income Tax Law and Practice

 4. CA Sanjay M Dhariwal : Goods and Services Tax

5. CA (Dr) K. M Bansal: GST & Customs Law, Taxmann’s Publications.

 6. Indirect Taxes: V.S.Datey ; Taxmann Publications Private Limited

 7. Dr. Girish Ahuja and Dr. Ravi Gupta: Systematic approach to Indirect taxation including GST and Customs

**Recommended Reading**:

1. Taxmann’s GST Ready Reckoner (Budget 2019 Edition): By V S Dattey

2. Taxmann’s GST Manual with GST Law Guide & Digest of Landmark Rulings (Budget 2019 Edition) Set of 2 Volumes

3. Taxmann’s GST Audit and Annual Return (2nd Edition January 2019)

4. GST Law and Analysis with Conceptual Procedures: By Bimal Jain and Isha Bansal (Set of 4 volumes) 5. Taxmann’s GST Mini Ready Reckoner (2nd Edition 2019)

 **E-Resources:**

1. [www.cbec-gst.gov.in](http://www.cbec-gst.gov.in)

2. [www.idtc.icai.org](http://www.idtc.icai.org)

 3. GST- Series of live webcasts by Indirect Tax Committee

4. GST & Indirect Taxes Committee (ICAI)

|  |
| --- |
| **Syllabus Change AY 2023-24** |
| Unit | Deletions/ Additions |  % change | Rationale |
| I | No Deletions/ Additions | 0% | To make the syllabus current and relevant |
| II | No Deletions/ Additions | 0% | To make the syllabus current and relevant |
| III | No Deletions/ Additions | 0% | To make the syllabus current and relevant |
| IV | No Deletions/ Additions | 0% | To make the syllabus current and relevant |
| V | No Deletions/ Additions | 0% | To make the syllabus current and relevant |

|  |
| --- |
| P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA |
| **( B.Com – CA – TAX ) BBA (Digital Marketing)** |
| Subject | **Indian Tax System** |
| II– SEM | TIME: 21/2 Hours | Max Marks: 50 |

**BLUE PRINT FOR THE QUESTION PAPER SETTING**

|  |  |  |  |
| --- | --- | --- | --- |
| S.No | Type OfQuestion | To be given in the Question Paper | To be answered |
| No. ofQuestions | Marks allotted to each Question | Total marks | No. of.Question | Marks allotted to each Question | Total marks |
| 1 | Section–AShortQuestions | 6 | 5 | 30 | 4 | 5 | 20 |
| 2 | Section–BEssay Questions | 6 | 10 | 60 | 3 | 10 | 30 |
| Total Marks | 90 | Total Marks | 50 |

**MODEL BLUE PRINT FOR THE QUESTION PAPER SETTER**

|  |  |  |  |
| --- | --- | --- | --- |
| Chapter Name | Very Short Questions5 Marks | Essay Questions10 Marks | Marks allotted to the chapter |
| Unit – I | 2 | 2 | 30 |
| Unit – II | 1 | 1 | 15 |
| Unit – III | 1 | 1 | 15 |
| Unit – IV | 1 | 1 | 15 |
| Unit – V | 1 | 1 | 15 |
| Total No. of Questions | 06 | 06 | 90 |

|  |
| --- |
| P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA |
| **( I B.Com – CA – TAX ) I BBA (Digital Marketing)** |
| Subject | **Indian Tax System** |
| II – SEM | TIME: 21/2 Hours | Max Marks: 50 |
| **MODEL QUESTION PAPER** |

 Section-I

Answer any Four Questions from the following 4x5 =20 M

1. Question (Unit – I)
2. Question (Unit – I)
3. Question (Unit – II)
4. Question (Unit – III)
5. Question (Unit – IV)
6. Question (Unit – V)
7. Question (Unit – V)

 Section-II

Answer any three questions by attempting at least one question form each section 3x10 =30 M

 PART – A

1. Question (Unit – I)
2. Question (Unit – I)
3. Question (Unit – II)

PART - B

1. Question (Unit – III)
2. Question (Unit – IV)
3. Question (Unit – V)

\*\*\*\*

|  |
| --- |
| P.R. GOVT.COLLEGE (AUTONOMOUS), KAKINADA |
| **( I B.Com – CA – TAX ) I BBA (Digital Marketing)** |
| Subject | **Indian Tax System** |
| II – SEM | TIME: 21/2 Hours | Max Marks: 50 |
| **MODEL QUESTION PAPER** |

**UNIT -1**

ESSAY QUESTIONS

 1.Define Tax and it's Features and its objectives.BT-1

2.Relate the authorities of Tax system. Bt-2

3.Distinguish Between Direct tax and indirect tax. Bt-4

SHORT QUESTIONS

1.Discuss the objectives of tax. Bt-6 2.Classify the Tax system. Bt-2

3.Distinguish between CBDT and CBIC. Bt-4

 **UNIT -2**

ESSAY QUESTIONS

1.Explain the over view of GST. BT-2 2.Explain the role of GST council. Bt-2 3.Analyze the CGST, SGST and IGST. Bt-4

SHORT QUESTIONS

1.Explain Benefits of GST . BT-1 2.Define UGST. Bt-1

3.Discuss CGST and IGST. Bt-6

**UNIT-3**

ESSAY QUESTIONS

1. Define Excise duty and it's Importance. Bt-1
2. Classify the types of excise duty. BT-4
3. Explain the excise duty on petroleum products.BT-2

SHORT QUESTIONS

 1.Discuss excise duty in various states. Bt-6 2.Explain excise duty Before GST. Bt-2

 3.Narrate the overview of excise duty in India. Bt-2

**UNIT -4**

ESSAY QUESTIONS

1. Explain the Taxes and Revenue of state Government. Bt-2
2. Define stamp duty and it's Importance. Bt-1 3.Classify the Taxes on Trade and profession .BT-4 SHORT QUESTIONS

1.Define Tax on professions. Bt-1

2.Explain Tax on Electricity.BT-2

3.Discuss stamp duty.BT-6

**UNIT -5**

ESSAY QUESTIONS

1.Define the tax and it's sources in local areas. Bt-1

2.Classify the local taxes. Bt-4

3.Explain the requirement of taxes in local government. Bt-2

SHORT QUESTIONS

1.Define octroi (Local tax). Bt-1 2.Classify the local taxes.BT-4 3.What is property tax.BT-1