



OFFICE OF THE REGISTRAR :: DIBRUGARH UNIVERSITY :: DIBRUGARH

Ref. No. DU/DR-A/6-1/20/966


Date: 18.11.2020

NOTIFICATION

As proposed by the Chairperson, Centre for Juridical Studies, Dibrugarh University and as approved by the Board of Studies in Law held on 29.06.2017, the Hon'ble Vice-Chancellor, Dibrugarh University is pleased to approve the Syllabi of **Principles of Taxation Law in 3 Year LLB (Hons) Programme in Semester (V) with paper code 5.3 and in 3 Year LLB (Optional) Programme in Semester (VI) with paper code 6.3** with immediate effect.


The above is notified under report to the next meeting of the Under Graduate Board, Dibrugarh University.

Issued with due approval.


(Dr. B. C. Borah)
Joint Registrar (Academic.),
Dibrugarh University.

Copy to:

1. The Hon'ble Vice-Chancellor, Dibrugarh University.
2. The Deans, Dibrugarh University
3. The Registrar, Dibrugarh University.
4. The Chairperson, Centre for Juridical Studies, Dibrugarh University, for information and needful.
5. The Director, College Development Council, Dibrugarh University, for information and needful
4. The Joint Registrar (Administration), Dibrugarh University for information.
5. The Deputy Registrar (F&A), Dibrugarh University for information and needful.
6. The Academic Officer, Dibrugarh University, Dibrugarh for information.
7. The Joint Registrar (Academic), Dibrugarh University for information.
8. Notice Board.
9. Files.


(Dr. B. C. Borah)
Joint Registrar (Academic),
Dibrugarh University.

Semester (V)
3 Year LLB: 5.3(Hons)
Principles of Taxation Law

End Semester Marks: 80
Internal Assessment: 20
Total Marks:100

		Marks
Unit 1:	Introduction to Taxation Law	16
	1.1.Tax- Meaning, Concept, Origin, Characteristics, Classification, Fundamental Principles.	
	1.2.Tax system before Indian independence-ancient, medieval and modern India	
	1.3.Distribution of legislative powers regarding taxation	
	1.4 Constitutional Safeguards regarding Taxation	
	1.5 Role of tax system in national economy	
Unit 2:	Income Tax Act, 1961	16
	2.1.Concept and Mechanism of Income Tax; Definitions- Income, Previous Year, Assessment Year, Residential Status, Receipts and Expenditure; Distinction between Capital and Revenue; Basis of Charge and Scope of Total Income	
	2.2 Heads of Income and Computation of Total Income under various heads- Income from salaries, Income from House property, Profits and gains from Business or Profession, Capital gains, Income from other sources	
	2.3. Income which do not form part of Total Income	
	2.4.Clubbing Provisions, Set off and Carry forward of Losses, Deductions; Assessment of Income of different persons; Corporate Taxation;	
	2.5.Tax Deduction at Source, Tax Collection at Source, Advance Tax, Self-Assessment Tax	
	2.6.Income Tax authorities: Appointment, jurisdiction, powers	
	2.7.Notice of demand, special provisions, refunds, appeals, revisions and penalties	
	2.8.Assessment, return and best judgment assessment	
Unit 3:	Goods and Services Tax(GST):	16
	3.1. Introduction , meaning, origin, advantages and disadvantages	
	3.2. Constitutional provisions and GST	
	3.3.GST- Implementation, Liability of the Tax Payer, Levy, Composition Scheme, Remission of Tax	
	3.4.GST Council- Composition, Functions and Role	
	3.5.Registration Procedure	
	3.6 Meaning and Scope of Supply- Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions	
	3.7 Valuation in GST- Transaction Value, Valuation Rules	
	3.8 Payment of GST- Time of GST Payment, How to make payment, Challan Generation & CPIN, TDS and TCS	

Unit 4:	International Taxation	16
	4.1. Double Taxation Avoidance Agreements (DTAA)	
	4.2. India's Mutual Agreement Procedure (MAP)	
	4.3 Transfer Pricing	
	4.4 TDS rates under DTAA	
	4.5. Tax rates as per Income-tax Act <i>vis-à-vis</i> tax treaties	
	4.6 Utility on DTAA	
	4.7 Withholding Tax	
Unit 5:	Miscellaneous	16
	5.1 Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015	
	5.2 Assam Agricultural Income Tax Act, 1939	
Internal Assessment		20

Recommended Books:

- * Atal Kumar: *Taxation Laws*. 3rd edition. Central Law Publications, Allahabad, 2016.
- * Ajay Srivastava: *The GST Nation - A Guide for Business Transformation*. 1st edition. Business Datainfo Publishing Co. Pvt. Ltd. Delhi, 2017.
- * Kamal Garg: *Guide to International Taxation*. Bharat Law House, New Delhi, 2016.
- * S.R. Myneni: *Law of Taxation*, Alahabad Law Agency, 2011
- * Rakesh Garg and Sandeep Garg: *GST Laws Manual: Acts, Rules and Forms*. Bloomsbury India. 2017
- * *GST Manual, 2017*. Taxmann

Semester (VI)
3 Year LLB: 6.3
(Optional)
Principles of Taxation Law

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Total Marks: 100

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Unit 1: Introduction to Taxation Law

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- 1.2. Tax system before Indian independence-ancient, medieval and modern India
- 1.3. Distribution of legislative powers regarding taxation
- 1.4 Constitutional Safeguards regarding Taxation
- 1.5 Role of tax system in national economy

Unit 2: Income Tax Act, 1961

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- 2.2 Heads of Income and Computation of Total Income under various heads- Income from salaries, Income from House property, Profits and gains from Business or Profession, Capital gains, Income from other sources
- 2.3. Income which do not form part of Total Income
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