

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

10. Direct and Indirect Taxes Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
	Total	45

Sr. No.	Modules / Units
1	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	Heads of Income (S: 14)
	<ul style="list-style-type: none"> • Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources
4	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	Computation of Total Income for Individual

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with effect from the Academic Year 2018-2019*

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**10. Direct and Indirect Taxation Paper - II
Goods and Service Tax Act**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
Total		45

Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> • What is GST • Need for GST • Dual GST Model • Definitions <ul style="list-style-type: none"> Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2 (78) Non taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply • Goods & Services Tax Network (GSTN)
2	Levy and Collection of Tax
	<ul style="list-style-type: none"> • Scope of Supply • Non taxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of tax • Exemption from tax
3	Time, Place and Value of Supply
	<ul style="list-style-type: none"> • Time of Supply • Place of Supply • Value of Supply
4	Input Tax Credit & Payment of Tax
	<ul style="list-style-type: none"> • Eligibility for taking Input Tax Credit • Input Tax Credit in Special Circumstances • Computation of Tax Liability and payment of tax
5	Registration under GST Law
	<ul style="list-style-type: none"> • Persons not liable registration • Compulsory registration • Procedure for registration • Deemed registration • Cancellation of registration

EXHIBIT NO. 13

T.Y.B.Com Sem V
Direct and Indirect Taxation Paper I

Question Paper Pattern

Maximum Marks: 100
Questions to be set: 05
Duration: 3 Hours

All Questions are Compulsory Carrying 20 Marks Each

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question	20 Marks
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	Short Notes To be asked 06 To be answered 04	20 Marks

Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.

EXHIBIT NO. 16

T.Y.B.Com Sem VI
Direct and Indirect Taxation Paper II
(GST)

Question Paper Pattern

Maximum Marks: 100
Questions to be set: 05
Duration: 3 Hours

All Questions are Compulsory Carrying 20 Marks Each

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question	20 Marks
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	Short Notes To be asked 06 To be answered 04	20 Marks

Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.