

B.A. LL.B. (Hons.) Semester – IX

PAPER III INDIRECT TAXATION (OPTIONAL)

Unit - I Basic Aspects of Indirect Taxes

1.1 Salient Features of Indirect Taxes

1.2 Basic Concept and Historical Background of Taxation Laws in India

1.3 The Constitution Mandate

Unit – II Goods and Service Tax

2.1 Basic Concept of GST

2.2 Paradigm Shift in Fiscal Laws of India

2.3 Rationale for GST

2.4 Structure of GST

2.5 Interpretation And Definition Clauses Aggregate Turnover, Business Central Tax, Cess, Composite Supply, Exempt Supply, Goods, Integrated Tax, Input Tax, Input Tax Credit, Mixed Supply, Non- Taxable Territory, Output Tax, Reverse Charge, Taxable Person

2.6 The Taxable Event under GST

2.7 GST Council and GST Network

2.7.1 Constitution of GST Council

2.7.2 Role and Functions of GST Council

2.7.3 Working of GST Network

2.8 Rates under GST ACT

2.9 Exemption from GST

2.10 Input Tax Credit

UNIT – III Overview of GST Act

3.1 The Central Goods and Service Tax Act, 2017

3.2 The State Goods and Service Tax Act, 2017 (Madhya Pradesh)

Unit – IV Registration, authorities and assessment

4.1. Registration under GST

4.2 Levy and Collection

4.3 Authorities

4.4 Assessment

Returns

Payments and Refunds

Assessment, Audit, Search Seizer and Arrest

Demands and Recovery

4.5 Offences and Penalties

UNIT V Custom Act

5.1 Introduction

5.2. Background of Custom Law

5.3. Meaning of Custom Duty

5.4. Types of Custom Duty

5.5. Additional Custom Duty

5.6. Classification of Goods

5.7. Powers, Control and Procedure

5.8. Adjudication Enforcement, Confiscation and Penalty

Note: In addition to the above, questions may be asked on aspects related with this paper.

Recommended Study Material:

1. Kailash Rai : Taxation Law

2. Vinod K. Singhanian : Taxman Student's Guide to Income Tax

3. H.C.Mehrotra & B.P.Agrawal : Apratyaksh Kar

4. V.S.Datey : Taxman's Indirect Tax.

5. Taxmann: Three Taxes