

## **BCOM TPP(TAX PROCEDURE AND PRACTICE)**

### **Program Outcome(PO)**

- PO Gain knowledge of Indian Taxation System Goods and Service Tax On The Job Training Report On The Job Training Report Corporate Taxation

### **Program Specific Outcome(PSO)**

- PSO This programme enhances the personality, learning abilities leadership qualities, confidence and teaching skills. This programme is a stepping stone for Practical knowledge of Taxation.

### **Course Outcomes**

#### **I Year Semester-I**

##### **Course - BC(Voc) - 105 Indian Taxation System**

- BC- Students will learn about nature, Meaning of Tax, Direct and Indirect  
105 Taxes:, Indirect Taxes of Central Government ,Taxes of the State Governments

##### **Course- BC(Voc) - 106 Income Tax Law-I**

- BC- Students will learn about Income tax Extent and Application,  
106 Definitions, Residential Status, Deduction from Gross Total Income under section 80 C to 80 U Chapter- VI-A. Computation of Tax Liability of an Individual

#### **I Year Semester II**

##### **Course -BC(Voc) - 205 Income Tax Law-II**

- BC-205 Understanding Nature of Income Tax Law Set and carry forward of losses, Deduction From GTI of an Individual and a Hindu Undivided family , Computation of Tax Liability, Provision for filling of return of Income

##### **Course-BC(Voc) - 206 Goods and Service Tax – I**

- BC-206 Understanding GST: meaning, taxable person, levy and collection of GST, composition levy, power to grant exemption from tax; GST rates.

#### **II Year Semester III**

##### **Course BC(Voc) - 305 Income Tax Law -III**

- BC-305 Understanding Assessment procedures: Return of income: person liable to file return of income time limit, return of loss, belated return filing Penalty, offences and prosecutions.

##### **Course-BC(Voc) - 306 Goods and Service Tax – II**

- BC-306 Students will be able to know about the Good and Service Tax -II .Important term and definition under CGST and SGST Act 2017, Filing of return of Assessment , Maintenance of Account and record , Scope of IGST

##### **Course -BC(Voc) - 307 On The Job Training Report**

BC-307 Practical Training Exposure to students

## **II Year Semester IV**

Course : **BC(Voc) - 405 Goods and Service Tax - III**

BC-405 To Understand Haryana Goods and Services Tax Act, 2017 Integrated Goods and Service Tax Act, 2017 Union Territory Goods and Services Tax Act, 2017. Goods and Services Tax (Compensation to States) Act, 2017

Course-**BC(Voc) 406 Corporate Taxation**

BC-406 To Understand Assessment of companies: corporate taxation, important definitions, residential status and incidence of tax; tax management: tax evasion, tax avoidance and tax planning.

## **III Year Semester V**

Course: **BC(Voc) - 505 Customs Procedure and Practice**

BC-505 Understanding Kinds of duties: basic, auxiliary, additional or countervailing; basis of levy- ad valorem, specific duties .Import of goods- free import and restricted import

Course-**BC(Voc) - 506 Corporate Taxation -II**

BC-506 Understanding Tax planning regarding new business: form of business organization, tax factors affecting choice of form of business organization, location of business and nature of business. Tax issues relations to amalgamation of companies, merger & demerger.

Course: **BC(Voc) - 507 On The Job Training Report**

BC-507 Practical Training Exposure to students

Course: **BC(Voc) - 605 Custom Procedure and Practice -II**

BC-605 To Study types of import, Import of cargo: import by land, sea, air route and by post. Export of goods: free and restricted exports; types of restricted exports-prohibited exports, canalized exports, exports against licensing.

Course-**BC(Voc) - 606 Corporate Taxation –III**

BC-606 Understanding Tax payment; tax deduction at source, tax collection at source, advance payment of tax. Tax planning in respect of managerial remuneration. Tax planning in respect of foreign income: selling in domestic/foreign market, avoidance of double taxation agreements, foreign collaborations and joint ventures.