

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

I Year Semester I	
BC(Voc) - 105 Indian Taxation System	
BC-105	Students will learn about nature, Meaning of Tax, Direct and Indirect Taxes:, Indirect Taxes of Central Government ,Taxes of the State Governments
Course- BC(Voc) - 106 Income Tax Law-I	
BC-106	Students will learn about Income tax Extent and Application, 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, 2017Integrated Goods and Service Tax Act, 2017Union 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, BC-406 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
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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.
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Course: BC(Voc) - 507 On The Job Training Report I

BC- 507	Practical Training Exposure to students
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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.
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Course-BC(Voc) - 606 Corporate Taxation –III

BC(Voc)) - 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.
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