

GUJARAT UNIVERSITY
K. S. SCHOOL OF BUSINESS MANAGEMENT
[Five Years' (Full-time) M.B.A. Integrated Degree Course]
Third Year B.B.A. (SEM – VI)
KS_M_SE_369
Advanced Taxation –II (Subject Elective)

3 credit course

Objective:

Direct and Indirect taxes being major Revenue of the Central and State Government it is important to know various tax laws of the country. It is inevitable for the citizens of India to pay taxes in India. Also various career options are available in this field. The aim of the course is to teach various provisions of direct tax and Indirect taxes laws and its practical implications.

MODULE: 1 Income Tax Management **(20%)**

- Procedure to file Return of Income
- Assessment Procedure
- Advanced tax
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MODULE: 2 Wealth Tax Act **(20%)**

- Assets under Wealth Tax
- Deemed Assets
- Exempted Assets
- Valuation of Assets
- Computation of Wealth Tax

MODULE: 3 Service Tax **(20%)**

- Concept and General Principles
- Charge of Service Tax
- Payment of Service tax
- Return of Service Tax_
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MODULE: 4 VAT **(20%)**

- Introduction of VAT
- General Requirements of VAT system
- Design of State level VAT
- Methods of Computation of VAT

MODULE: 5 Excise duty **(20%)**

- Meaning and Definition, Types, Registration
- Custom duty

- Meaning and definition, Principles, Types of custom duty

No of lectures in semester: Approximately 40 to 45 Hrs.

Evaluation Pattern:

Continuous Evaluation	30%
Mid-Sem. Exam	20%
End-Sem. Exams	50%

Reference Books:

- Systematic approach to Income tax, service tax and VAT by Dr. Girish Ahuja and Dr. Ravi Gupta
- Indirect taxes by Dr. Girish Ahuja and Ravi Gupta