Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

Structure and Curriculum of One-Year

Postgraduate Diploma in Taxation Law

Postgraduate Diploma Programme of

Commerce & Management

Board of Studies

in

Commercial and Mercantile Law

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

w.e.f. June, 2026

(In Accordance with NEP-2020)

Review Statement

The NEP Cell reviewed the Curriculum of **Postgraduate Diploma in Taxation Law (PG-DTL)** Programme to be effective from the **Academic Year 2026-27.** It was found that, the structure is as per the NEP-2020 guidelines of Govt. of Maharashtra.

Date: 23/06/2026

Place: Latur

NEP CELL

Rajarshi Shahu Mahavidyalaya, Latur

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CERTIFICATE

I hereby certify that the documents attached are the Bonafide copies of the Curriculum of **Postgraduate Diploma in Taxation Law (PG-DTL)** Programme to be effective from the **Academic Year 2026-27.**

Date: 20/06/2026

Place: Latur

(Dr. Vyankat Dhumal)
Chairperson
Board of Studies in Commercial and Mercantile Law
Rajarshi Shahu Mahavidyalaya, Latur
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Rajarshi Shahu Mahavidyalaya, Latur

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Members of Board of Studies in the Commercial and Mercantile Law

Under the Faculty of Commerce and Management

Sr. No.	Name	Designation	In position
1	**Dr. Vyankat D. Dhumal** Assistant Professor, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur (Autonomous)	Chairperson	HoD
2	**Dr. Pradeep Jadhav**, Associate Professor, Department of Commerce, Bahirji Smarak Mahavidyalaya, Basmath, Hingoli	Member	V.C. Nominee
3	**Dr. Sujata Patil**, Associate Professor, Department of Commerce, A.R.B. Garud Arts, Commerce and Science College, Shendurni. Tal: Jamner, Dist: Jalgaon.	Member	Academic Council Nominee
4	**Prof. Ashutosh Saxena,** Dept. of Commerce, Jai Hind Arts, Science and Commerce College, (Empowered Autonomous), Church Gate, Mumbai	Member	Academic Council Nominee
5	**Dr. Avinash Dhotre**, Assistant Professor, Department of Commerce, Deogiri College, Chhatrapati Sambhajinagar	Member	Expert from outside for Special Course
6	**Shri. G.S. Mehtre**, Director, Career Roots Academy, Latur	Member	Expert from Industry
7	**Dr. Baswaraj Lakshete**, Associate Professor, Department of Commerce, Arts, Commerce and Science College, Hingoli.	Member	P.G. Alumni
8	**Dr. Pushpalata Trimukhe**, Rajarshi Shahu Mahavidyalay, Latur (Autonomous)	Member	Faculty Member
9	**Dr. Prakash Rodiya,** Rajarshi Shahu Mahavidyalay, Latur (Autonomous)	Member	Faculty Member
10	**Mr. Vinod Late**, Rajarshi Shahu Mahavidyalay, Latur (Autonomous)	Member	Faculty Member
11	**Ms. Aarti Jagtap,** Rajarshi Shahu Mahavidyalay, Latur (Autonomous)	Member	Faculty Member

From the Desk of the Chairperson…

Education is a transformative and lifelong process that empowers individuals and society by leading them from ignorance to knowledge. It promotes the holistic development of human potential by nurturing innate abilities, enhancing intellectual growth, and cultivating the knowledge, skills, values, and competencies required to meet the evolving needs of society. Through this continuous process, education prepares individuals for personal, professional, and social responsibilities.

Commerce and Management education plays a significant role in developing competent professionals capable of contributing to the business and economic sectors. It combines theoretical understanding with practical skills to enable learners to manage business activities efficiently, ethically, and effectively. As a dynamic discipline, Commerce and Management education continuously adapts to changes in the economic, technological, legal, and regulatory environment. Therefore, its curriculum must remain innovative and responsive to the emerging needs of industry, society, and the nation.

The Postgraduate Diploma in Taxation Law (PG-DTL) programme has been designed to provide students with comprehensive knowledge and practical exposure to taxation laws, accounting practices, and related legal procedures. The programme seeks to develop competent professionals who can effectively address the challenges of the modern taxation system while maintaining high standards of ethics and professionalism. The curriculum is framing to incorporate changes in taxation laws, business practices, and industry requirements. This ensures that graduates remain professionally competent and equipped to meet contemporary challenges. Students are also encouraged to actively participate in the constructive feedback on programme objectives, learning outcomes, curriculum design, and the effectiveness of individual courses in achieving the intended outcomes.

In this context, the Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur, is committed to providing quality education through the Postgraduate Diploma in Taxation Law (PG-DTL) programme. The Department strives to nurture skilled, ethical, and socially responsible tax professionals who can contribute meaningfully to the economic and professional development of the nation.

I sincerely express my gratitude to all the members of the Board of Studies for their valuable guidance, constructive suggestions, and continuous support in developing the curriculum. Their collective efforts have enabled us to design a curriculum that addresses the contemporary needs of society, academia, and the profession.

(Dr. Vyankat Dhumal)
Chairperson
Board of Studies in Commercial and Mercantile Law

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Rajarshi Shahu Mahavidyalaya, Latur

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Index

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Faculty of Commerce and Management

Structure for One Year Postgraduate Diploma in Taxation Law (In accordance with NEP-2020)

Year & Level	Sem	Major		RM	OE	VSC/ SEC (VSEC)	AEC/ VEC	OJT, FP, CEP, RP	Credit per Sem.	Cum./Cr. per exit
		Mandatory	Elective							
1	**2**	**3**		**4**	**5**	**6**	**7**	**8**	**9**	**10**
I 6.0	I	MMC I: 04 Cr. MMC II: 04 Cr. MMC III: 04 Cr.	MEC I 4 Cr	RM I 4 Cr	NA	NA	NA	FP-I 4 Cr	24	PG Diploma (After 3 yr Degree)
	II	MMC IV: 04 Cr. MMC V: 04 Cr. MMC VI 04 Cr.	MEC II 4 Cr	NA	NA	NA	NA	OJT 4 Cr	20	
	Cum . Cr.	**24**	**08**	**04**	**--**	**--**	**--**	**08**	**44**	

Abbreviations:

1. MMC : Major Mandatory Core (Major)
2. MEC : Major Elective Course (Elective)
3. RM : Research Methodology
4. OJT : On Job Training
5. FP : Field Project
6. Cum. Cr : Cumulative Credit

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Faculty of Commerce and Management

Postgraduate Diploma in Taxation Law (PG-DTL)

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.
I 6.0	I	601DTL1101 (MMC-I)	Income Tax-I	04	60
		601DTL1102 (MMC-II)	Goods and Services Tax-I	04	60
		601DTL1103 (MMC-III)	Book Keeping and Accountancy	04	60
		601DTL1201 (MEC-I)	General Law Affecting Taxation-I	04	60
		601DTL1301 (RM)	Research Methodology	04	60
		601DTL1401 (FP)	Field Project	04	120
	Total Credits			**24**	
	II	601DTL2101 (MMC-IV)	Income Tax-II	04	60
		601DTL2102 (MMC-V)	Goods and Services Tax-II	04	60
		601DTL2103 (MMC-VI)	Auditing	04	60
		601DTL2201 (MEC-II)	General Law Affecting Taxation-II	04	60
		601DTL2401 (OJT)	On Job Training	04	120
	Total Credits			**20**	
Total Credits (Semester I & II)				**44**	

Programme Outcomes (POs) for Postgraduate Diploma in Taxation Law	
PO 1	**Knowledge of Taxation Laws:** Demonstrate comprehensive knowledge of direct and indirect taxation laws, tax administration, and the legal framework governing taxation in India.
PO 2	**Application of Tax Laws**: Apply taxation principles and statutory provisions to solve practical tax-related problems, prepare tax computations, and ensure compliance with applicable laws.
PO 3	**Analytical and Critical Thinking**: Analyze taxation issues, interpret legal provisions, and evaluate tax implications for individuals, businesses, and other entities.
PO 4	**Professional Competence**: Prepare and file various tax returns, maintain statutory records, and perform tax-related documentation in accordance with prevailing laws and regulations.
PO 5	**Digital and Technological Skills**: Use modern taxation software, e-filing portals, and digital tools for tax compliance, record management, and professional practice.
PO 6	**Communication Skills**: Communicate taxation concepts, legal provisions, and professional advice effectively through written reports, presentations, and interactions with clients, professionals, and regulatory authorities.
PO 7	**Social and National Responsibility**: Promote voluntary tax compliance, financial transparency, and ethical business practices, thereby contributing to economic development and responsible citizenship.
PO 8	**Employability and Entrepreneurship**: Develop the professional competence required for employment in taxation, accounting, auditing, finance, consultancy firms, corporate organizations, government departments, or for establishing independent tax consultancy practice.

Programme Specific Outcomes (PSOs) for Postgraduate Diploma in Taxation Law	
PSO No.	After completion of this programme the students will be able to -
PSO 1	**Direct Tax Compliance:** Demonstrate proficiency in the interpretation and application of direct tax laws, including computation of taxable income, determination of tax liability, preparation and filing of income tax returns, and compliance with statutory provisions.
PSO 2	**Indirect Tax Compliance:** Apply the provisions of indirect taxation, particularly the Goods and Services Tax (GST), in registration, tax computation, return filing, input tax credit management, and compliance with GST laws and procedures.
PSO 3	**Tax Planning and Advisory:** Develop the ability to undertake lawful tax planning, provide tax advisory services, and recommend tax-efficient strategies for individuals, firms, companies, and other business entities while ensuring legal compliance.
PSO 4	**Accounting and Financial Reporting:** Integrate accounting principles with taxation laws to prepare financial statements, compute tax liabilities, and ensure compliance with statutory reporting requirements.
PSO 5	**Employability and Professional Practice:** Acquire the knowledge and practical skills required for careers in taxation, accounting, auditing, corporate finance, banking, consultancy, and government organizations, or for establishing an independent tax consultancy practice.

Rajarshi Shahu Mahavidyalaya, Latur (Autonomous)

Semester - I

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Faculty of Commerce and Management

Postgraduate Diploma in Taxation Law

PG-DTL Semester I

Course Type: MMC-I

Course Title: Income Tax-I

Course Code: 601DTL1101

Credits: 04 **Max. Marks: 100** **Lectures: 60 Hrs.**

Learning Objectives:

LO1. To interpret the applicable income tax rates and determines the residential status of an assessee for taxation purposes.

LO2. To enhance analytical and problem-solving skills in computing income under the heads Salaries.

LO3. To develop the ability to compute taxable income from house property by applying relevant statutory provisions to practical problems.

LO4. To understand the provisions relating to the chargeability of income, allowable deductions, and inadmissible expenses under the head 'Income from Other Sources'.

Course Outcomes:

After completion of the course the students will be able to-

CO1. Classify agricultural income and determine the residential status of an assessee in accordance with the provisions of the Income Tax Act.

CO2. Calculate taxable income from salary by applying the relevant statutory provisions to practical cases.

CO3. Compute taxable income under the head House Property by applying the relevant provisions to practical cases.

CO4. Apply relevant provisions of income-tax law to determine and compute taxable income under the head 'Income from Other Sources'.

Unit No.	Title of Unit & Contents	Hrs.
I	**Introduction to Income Tax**	14
	1. History of Income Tax Act 2. Finance Bill 3. Fundamental concepts – Income, Tax Year, Person, Assessee 4. Agricultural Income	

Unit No.	Title of Unit & Contents	Hrs.
	5. Nature of Income 6. Rates of Taxes 7. Residential Status	
	Unit Outcome: UO 1. Classify different types of income based on their nature and identify the characteristics of agricultural income.	
II	**Income From Salary**	**18**
	1. Chargeability 2. Allowances 3. Perquisites 4. Profit in Lieu of Salary 5. Deduction from Salary 6. Numerical Problem on Income u/h Salary	
	Unit Outcome: UO 1. Compute taxable income from salary and House property by applying the relevant provisions of the Income Tax Act.	
III	**Income From House Property**	**14**
	1. Chargeability 2. Annual Value 3. Self-Occupied Property and Let out Property 4. Deemed to be let out property 5. Permissible deductions 6. Numerical Problem on Income u/h House Property	
	Unit Outcome: UO 1 **:** Determine the taxable income from business or profession by considering allowable deductions, depreciation, and specific disallowances.	
IV	**Income from Other Sources**	**14**
	1. Chargeability 2. Deductions 3. Amount not deductible 4. Numerical Problem on Income u/h Other Sources	
	Unit Outcome: UO 1. Analyze different sources of income and compute taxable income under the head "Income from Other Sources" by applying	

Unit No.	Title of Unit & Contents	Hrs.
	relevant provisions relating to chargeability, allowable deductions, and amounts not deductible.	

Learning Resources:

1. Income Tax Law and accounts, Dr. H. C. Mahrotra and Dr. S. P. Goyal, Sahity Bhavan Publication, Agra.
2. Direct Taxes: Laws and Practice, Singhania V.K., Taxman's Publication, New Delhi.
3. For regular Amendments students may refer monthly published book on taxation, i.e. Vyapari Mitra.
4. Handbook on Income Tax, CA Raj K. Agrawal, Bharat Law House Pvt. Ltd.
5. Guide to Income Tax Planning by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxman Publications, New Delhi.
6. Problems and solutions in Income Tax Dr. H. C. Mahrotra and Dr. S. P. Goyal, Sahity Bhavan Publication, Agra.
7. Direct Taxes Law and Practice, Dr. Vinod K. Singhania and Dr. Kapil Singhania, Taxman's Publication, New Delhi.

Note : Amendments made prior to commencement of the Academic Year in the relevant Act should be considered and studied.

Internal Examination Pattern:

CAT-I : Internal tests (tests, quizzes) / Assignments / Presentations / Case analysis

CAT-II : Internal tests (tests, quizzes) / Assignments / Presentations / Case analysis

Mapping of POs, PSOs and COs:

COs ↓ / POs & PSOs →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	1	1	2	2	3	0	2	2	2
CO2	3	3	3	3	1	1	2	2	3	0	3	3	3
CO3	3	3	3	3	2	1	2	3	3	0	3	3	3
CO4	3	3	3	2	2	2	2	3	3	0	3	3	3

Scale : 3 = High, 2 = Moderate, 1 = Low, 0 = No correlation

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Faculty of Commerce and Management

Postgraduate Diploma in Taxation Law

PG-DTL Semester I

Course Type: MMC-II

Course Title: Goods and Services Tax-I

Course Code: 601DTL1102

Credits: 04 **Max. Marks: 100** **Lectures: 60 Hrs.**

Learning Objectives

LO1. To explain the principles relating to levy and collection of CGST and the resulting tax liability.

LO2. To develop professional skills required for accurate GST computation and compliance

LO3. To understand and apply the provisions relating to revocation of cancellation of registration.

LO4. To explain and apply the provisions relating to credit notes and debit notes.

Course outcomes

After completion of course the student will be able to-

CO1. Interpret the provisions relating to tax liability, levy, and collection of CGST and explain their application to taxable transactions.

CO2. Analyze the provisions relating to change in the rate of tax and determine the applicable GST treatment for supplies made during such changes.

CO3. Evaluate practical business situations to determine GST registration and compliance requirements in accordance with applicable provisions.

CO4. Explain and apply the provisions relating to annual return and GST record retention and demonstrate appropriate tax compliance practices.

Unit No.	Title of Unit & Contents	Hrs.
I	**Introduction to CGST**	**13**
	1. Short Title, Extent and Commencement 2. Important Definitions 3. Scope of Supply 4. Tax Liability, Levy and Collection 5. Power of grant exemption from tax	
	Unit Outcome: UO 1. Interpret important definitions and statutory terminology used	

Unit No.	Title of Unit & Contents	Hrs.
	under the CGST Act.	
II	**Time and Value of Supply and ITC**	**15**
	1. Time of Supply of goods and services. 2. Change in rate of tax in respect of supply of goods or services. 3. Value of taxable supply 4. Apportionment and blocked credits	
	Unit Outcome: UO 1 : Calculate the value of taxable supply by applying the relevant GST provisions.	
III	**Registration**	**15**
	1. Person liable for registration 2. Persons not liable for registration 3. Compulsory registration in certain cases. 4. Procedure for registration, Deemed registration 5. Cancellation and Revocation of registration	
	Unit Outcome: UO 1. Apply GST registration provisions to practical business situations and determine the registration requirements.	
IV	**Tax Invoice, Accounts, Records and Returns**	**17**
	1. Tax invoice 2. Prohibition of unauthorized collection of tax 3. Amount of tax 4. Credit and debit notes 5. Accounts and other records 6. Period of retention of accounts 7. Inward and outward supplies 8. Furnishing of returns 9. Claim of ITC 10. Annual return	
	Unit Outcome: UO 1. Identify the requirements relating to accounts, records, and retention of records under GST.	

Learning Resources:

1. Adv. Vivek Ladda, CA Pooja Patwari (2026) GST Annual Return and Reconciliation.

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2. CA Raj K Agrawal, GST (2025-26) Bharat Publication.
3. CA Dr. K.M. Bansal, (2026) GST and Customs Law, Taxmann's Publication, New Delhi.
4. Dr. A. Karim and R.K. Tyagi, GST (According to NEP 2020) Sanjay publication, Mahasamund.
5. S. S. Gupta, GST on Services (2023), Taxmann's Publication, New Delhi.

Internal Examination Pattern:

CAT-I : Internal tests (tests, quizzes) / Assignments / Presentations / Case analysis

CAT-II : Internal tests (tests, quizzes) / Assignments / Presentations / Case analysis

Mapping of POs, PSOs and COs:

COs ↓ / POs & PSOs →	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	3	3	3	2	2	3	3	1	3	2	3	3
CO2	3	3	3	3	2	2	3	3	1	3	2	3	3
CO3	3	3	3	3	3	2	3	3	1	3	2	3	3
CO4	3	3	3	3	3	2	3	3	1	3	3	3	3

Scale : 3 = High, 2 = Moderate, 1 = Low, 0 = No correlation

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Faculty of Commerce and Management

Postgraduate Diploma in Taxation Law

PG-DTL Semester I

Course Type: MMC-III

Course Title: Book Keeping and Accountancy

Course Code: 601DTL1103

Credits: 04 **Max. Marks: 100** **Lectures: 60 Hrs.**

Learning Objectives:

LO 1. To develop skills in recording business transactions through journal and ledger.

LO 2. To prepare Bank Reconciliation Statements through theoretical understanding and numerical practice

LO 3. To learn accounting procedures relating to admission of a partner, including adjustment of capitals and goodwill.

LO 4. To explain the concept, features and functions of Non-Trading Organizations.

Course Outcomes:

After completion of course the student will be able to-

CO 1. Record business transactions using journal, ledger and subsidiary books following accounting rules.

CO 2. Explain the concept and importance of cash book and banking transaction records.

CO 3. Apply accounting procedures for admission of a partner and make necessary adjustments.

CO 4. Prepare final accounts including Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Unit No.	Title of Unit & Contents	Hrs.
I	**Fundamental of Double-Entry Book-Keeping**	**14**
	1. Meaning of Book-keeping, definition and objectives, Double entry principles, important terms of the Double Entry System. 2. The journal and the ledger including subsidiary books of accounts. 3. Trial balance and final accounts i.e. Trading, Profit and Loss Account and Balance Sheet. 4. Rectification of Errors.	
	Unit Outcome: UO 1: Prepare journal entries, ledger accounts and subsidiary books of accounts.	

II	**Recording of Banking Transactions**	**15**
	1. Types of Cash Book 2. Cash Book with Cash, Bank and Discount Columns 3. Bank Reconciliation Statement – Theory and Numerical Problems 4. Practice on Cash Book and BRS 5. Single Entry System – Meaning, Features, Merits and Limitations 6. Preparation of Accounts from Incomplete Records (Numerical Problems and Revision).	
	Unit Outcome: UO 1: Identify and reconcile differences between cash book and pass book balances.	
III	**Partnership Accounts**	**16**
	1. Introduction to Partnership 2. Capital Accounts of Partners - Fixed Capital Method, Fluctuating Capital Method 3. Distribution of Profits among Partners 4. Admission of a Partner 5. Dissolution of Partnership Firm (Realization Account Method)	
	Unit Outcome: UO 1: Calculate and distribute profits among partners according to the partnership agreement.	
IV	**Accounts of Non-Trading Organization**	**15**
	1, Introduction to Non-Trading Organizations 2. Accounting Records of Non-Trading Organizations 3. Preparation of Final Accounts 4. Numerical problems (i.e. lawyers and Doctors) only.	
	Unit Outcome: UO 1: Apply accounting principles for preparation of final accounts of Non-Trading Organizations.	

Learning Resources:

1. Barad, Mahesh: Modern Financial Accounting. Jaipur. Galaxy Book Company, 2018.
2. Gawande, M.K.: Advanced Accounting: Today and Tomorrow. Kanpur. Chandralok Prakashan, 2016.
3. Goyal, Bhushan Kumar & Tiwari, H.N.: Financial Accounting; V.2: Assignments. (9th) New Delhi. Taxmann Publications Pvt. Ltd., 2021
4. John Wild Fundamental Accounting Principles, Mcgraw Hill,23rd Edition,2016
5. Maheshwari,S N & Maheshwari,S K: Problems & Solutions In Advanced Accountancy : Vol. 1. (6th Ed) Vikas Publishing House Pvt. Ltd., 2008
6. P.C. Tulsian, Financial Accounting, Pearson Publications, 2022
7. Panchal, Uttam V: Financial Accounting; V.1-2. Jaipur. Horizon Press, 2017
8. Shette, Rachappa: Accounting Simplified. New Delhi. Sage Publications India Pvt. Ltd, 2021.

9. Singh, S.P.N: Fundamentals of Advanced Accounting. New Delhi. Horizon Press, 2018
10. Satyanarayana, Penumarthi Veera Venkat: Financial Accounting and Anaysis. New Delhi. Discovery Publishing House,2016
11. Shukla and Grewal, A d v a n c e Accounts, S. Chand and Company (P) Ltd., 19th Edition,2016
12. T.S. Grewal and S.C. Gupta, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Edition, 2024.

Internal Examination Pattern:

CAT-I : Internal tests (tests, quizzes) / Assignments / Presentations / Case analysis

CAT-II : Internal tests (tests, quizzes) / Assignments / Presentations / Case analysis

Mapping of POs, PSOs and COs:

COs ↓ / POs & PSOs →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	2	3	2	1	1	3	0	0	0	3	3
CO2	1	2	2	3	2	1	1	3	0	0	0	2	3
CO3	1	3	3	3	1	1	1	3	0	0	0	3	3
CO4	1	3	3	3	2	1	2	3	0	0	0	3	3

Scale : 3 = High, 2 = Moderate, 1 = Low, 0 = No correlation

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Faculty of Commerce and Management

Postgraduate Diploma in Taxation Law

PG-DTL Semester I

Course Type: MEC-I

Course Title: General Law Affecting Taxation-I

Course Code: 601DTL1201

Credits: 04 **Max. Marks: 100** **Lectures: 60 Hrs.**

Learning Objectives:

LO 1. To familiarize students with different types of partnerships and partners.

LO 2. To explain the meaning, importance and contents of the Articles of Association and Memorandum of Association.

LO 3. To distinguish between sale and agreement to sell on the basis of their legal characteristics and effects.

LO 4. To develop an understanding of the concept of proposal/offer and its legal significance.

Course Outcomes:

After completion of course the student will be able to-

CO 1. Describe the importance and contents of a Partnership Deed and differentiate between various types of partnerships and partners.

CO 2. Define a company and explain its essential characteristics and legal features.

CO 3. Explain the concept and classification of goods under the Sale of Goods Act, 1930.

CO 4. Identify and distinguish different types of contracts based on their legal characteristics.

Unit No.	Title of Unit & Contents	Hrs.
I	**Indian Partnership Act 1932**	18
	1. Introduction – Meaning and definition of Partnership 2. Partnership Deed 3. Essential Elements of Partnership 4. Types of Partnership 5. Types of Partners 6. Minor Admitted in Partnership 7. Rights of Partners 8. Duties of Partners 9. Expulsion of Partners 10. Registration of Firm	

	11.Effects of non-registration 12. Dissolution: Dissolution of Partnership, 13. Dissolution of Firm, Types of Dissolution	
	Unit Outcome: UO 1: Define partnership and explain its essential elements.	
II	**Companies Act 2013**	**21**
	1. Introduction – Meaning and definition of Company 2. Characteristics of Company 3. Concept of Incorporation of Company and stages in Company formation 4. Types of Companies 5. Articles of Association & its contents 6. Memorandum of Association & its contents 7. Concept of Capital, types of capital of a company 8. Concept of Share, types of Shares and share capital of a Company 9. Doctrine of Indoor Management 10. Doctrine of Constrictive Notice	
	Unit Outcome: UO 1: Classify companies and explain the stages of incorporation.	
III	**Sale of Goods Act 1930 (Part-I)**	**10**
	1. Introduction – Meaning and Concept of Contract of Sale 2. Meaning and concept of Goods 3. Distinguish between Sale and Agreement to sale 4. Implied Conditions, meaning and types of implies conditions	
	Unit Outcome: UO 1: Distinguish between sale and agreement to sell and explain the meaning, nature and types of implied conditions in a contract of sale.	
IV	**The Indian Contract Act 1856 (Part-I)**	**11**
	1, Meaning and definition of Contract 2. Proposal/ Offer 3. Acceptance 4. Communication of Offer and Acceptance 5. Different types of Contracts 6. Consideration- meaning and definition 7. Rules regarding Consideration	
	Unit Outcome: UO 1: Explain proposal, acceptance and identify their essential requirements.	

Learning Resources:

1. N.D. Kapoor — Mercantile Law — Sultan Chand & Sons
2. M.C. Kuchhal & Vivek Kuchhal — Business Law — Vikas Publishing House
3. P.C. Tulsian — Business Laws — McGraw Hill Education
4. M.C. Shukla — Mercantile Law — S. Chand Publishing
5. R.K. Bangia — Mercantile Law — Allahabad Law Agency
6. R.S.N. Pillai & V. Bagavathi — A Textbook of Mercantile Law — S. Chand Publishing.
7. M.C. Bhandari — Mercantile Law — Himalaya Publishing House.
8. S.S. Gulshan — Business Law — Excel Books.
9. S.N. Maheshwari & S.K. Maheshwari — Business Law — Himalaya Publishing House.
10. S.K. Verma — Business Law — S. Chand Publishing
11. Study Material ICAI.

Internal Examination Pattern:

CAT-I : Internal tests (tests, quizzes) / Assignments / Presentations / Case analysis

CAT-II : Internal tests (tests, quizzes) / Assignments / Presentations / Case analysis

Mapping of POs, PSOs and COs:

COs ↓ / POs & PSOs →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	2	1	2	2	3	1	1	2	2	3
CO2	1	1	3	2	1	2	2	3	1	1	3	2	3
CO3	1	1	3	2	1	2	3	3	1	2	3	2	3
CO4	1	1	3	2	1	2	3	3	1	2	3	2	3

Scale : 3 = High, 2 = Moderate, 1 = Low, 0 = No correlation

Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Faculty of Commerce and Management

Postgraduate Diploma in Taxation Law

PG-DTL Semester I

Course Type: RM

Course Title: Research Methodology

Course Code: 601DTL2401

Credits: 04 **Max. Marks: 100** **Lectures: 60 Hrs.**

Learning Objectives:

LO 1. To familiarize students with the concept, types and process of Research.

LO 2. To acquaint the students with role of AI and technology in research.

LO 3. To provide students' knowledge about Formulation of Research Problem & Hypothesis.

LO 4. To enable students to apply the knowledge of research in collecting and processing data.

LO 5. To develop the skill of writing ethical research report.

Course Outcomes:

After completion, of course the student will be able to-

CO 1. Identify the classification of research and Explain social science research

CO 2. Describe the formulation process & criteria of research problem and importance and types of hypothesis

CO 3. Interpret the concept of data in terms of types, sources, sampling and processing.

CO 4. Use the gained knowledge for writing ethical research report.

Unit No.	Title of Unit & Contents	Hrs.
I	**Introduction to Research**	**14**
	1. Meaning and Features of Research 2. Objectives and Classification of Research 3. Social Science Research- Meaning, Characteristics and Problems 4. Research Process 5. Role of Computer Technology in Research 6. Role of AI Tools in Research	
	Unit Outcome: UO 1. Identify the types of research. UO 2. Explain the Social Science Research	
II	**Formulation of Research Problem & Hypothesis**	**13**
	1. Meaning and Sources of Research Problem	

	2. Criteria in the selection of Research Problem 3. Hypothesis: Meaning and Importance of Hypothesis 4. Types of Research Hypothesis 5. Formulation of Research Hypothesis 6. Type I and Type II Error, Level of Significance and Critical Region	
	Unit Outcome: UO1 Memorize the criteria in selection of research problem. UO2 Describe the importance of hypothesis in research.	
III	**Data: Types, Collection, Sampling and Processing**	**16**
	1. Concept of data and Types of data: Qualitative and Quantitative 2. Sources of Data: Primary and Secondary, Methods of Primary and Secondary Data Collection 3. Digital Sources of Data Collection 4. Principles of Sampling and Objectives of Sampling 5. Designing of Sample Size 6. Probability & Non-Probability Sampling 7. Processing of Data: Editing, Coding, Classification and Tabulation of data	
	Unit Outcome: UO1 List the types and sources of data UO2 Classify the types of sampling and processing of data.	
IV	**Ethics in Research and Report Writing**	**17**
	1. Introduction and Importance of Ethics in Research 2. Components of Research Ethics and Ethical Issues in Research 3. Research Report: Definition, Types and Components 4. Essential Elements of Good Research Paper 5. Citation and Reference Sources: APA and MLA	
	Unit Outcome: UO1 Define the importance and components of research ethics UO2 Interpret the types and components of research report.	

Learning Resources:

1. Research Methodology, Dr. Vijaya Upaghade and Dr. Arvind Shende, S. Chand and Co., Delhi, 2012
2. Research Methodology and Statistical Techniques, Santosh Gupta, Deep and Deep Publication, Delhi, 2010
3. Research Methodology: Methods & Techniques, C.B.Kothari, New Age International Publication, New Delhi, 2008

4. Research Methodology, Dr. R.M. Bhigania, Sharda Prakashan, Pune, 2000.
5. Research Methodology, Jai Narayan Sharma, Regal Publications, New Delhi, 2010
6. Business Research Methods, Donald Cooper & Pamela Schindler, TMGH, 9th editions, New Delhi, 2010
7. Business Research Methods, Alan Bryman & Emma Bell, Oxford University Press, 2000
8. Fundamentals of modern statistical methods by Rand R. wilcox, Cambridge University, Press, 2005.
9. Design of Experience: Statistical Principles of Research Design and Analysis, Robert O. Kuehl Brooks/cole, 2009
10. International Journal of Social Research Methodology, 2023
11. chromeextension:// efaidnbmnnnibpcajpcglclefindmkaj/https://archive.mu.ac.in/myweb_test/TYBA%20study%20material/T.Y.B.A.%20Economics%20Paper%20-%20VII%20-%20Research%20Mathodology%20(Eng).pdf
12. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://srtmun.ac.in/wpcontent/ uploads/2025/03/SSVECR401ResearchMethodologyuploadedon07092023.pdf
13. https://ccsuniversity.ac.in/bridge-library/pdf/Research-Methodology-CR-Kothari.pdf
14. https://gargicollege.in/wp-content/uploads/2020/03/Research-Methodology-SEC-Economics-BA-P-Sem-4.pdf

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CO4	2	2	3	2	0	3	3	3	1	1	3	2	3

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Semester - II

Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Faculty of Commerce and Management

Postgraduate Diploma in Taxation Law

PG-DTL Semester II

Course Type: MMC-IV

Course Title: Income Tax-II

Course Code: 601DTL2101

Credits: 04 **Max. Marks: 100** **Lectures: 60 Hrs.**

Learning Objectives:

LO1. To understand and apply the provisions relating to business and professional income, deductions, and depreciation for determining taxable income.

LO2. To understand the concepts of capital assets, chargeability, types of capital gains, exemptions, and deductions for determining taxable capital gains.

LO3. To explain the provisions relating to clubbing of income, set-off and carry forward of losses, income-tax authorities, tax payments, returns, assessments, appeals, interest, and penalties.

LO4. To recognize the provisions relating to the assessment of partnership firms and partners, including computation of gross total income, allowable interest and remuneration, return filing, and related tax provisions.

Course Outcomes:

After completion, of course the student will be able to-

CO1. Compute and analyze Income from Business and Profession by applying relevant income-tax provisions.

CO2. Analyze transactions involving capital assets and compute taxable income under the head 'Capital Gains'.

CO3. Apply the relevant provisions of income-tax law relating to assessment, tax administration, tax payment, filing of returns, and other miscellaneous provisions.

CO4. Determine the taxable income and tax liability of partnership firms and their partners by apply the relevant provisions of income-tax law.

Unit No.	Title of Unit & Contents	Hrs.
I	**Income from Business and Profession**	**23**
`	1. Meaning of Business and Profession 2. Chargeability 3. Deductions expressly allowed 4. Deductions expressly not allowed	

	5. Depreciation (Section 33) 6. Numeric Problems on Income u/h PGBP	
	Unit Outcome: UO 1. Analyze the components of business and professional income and compute taxable income under the head PGBP by applying relevant provisions of income-tax law**.**	
II	**Income from Capital Gain**	**12**
	1. Chargeability 2. Meaning of Capital Asset 3. Types and Exemptions 4. Deductions 5. Numerical problems on Income u/h Capital Gain.	
	Unit Outcome: UO 1. Apply relevant provisions of income-tax law to compute taxable income under the head 'Capital Gains'.	
III	**Miscellaneous Provisions**	**12**
	1. Clubbing of Income 2. Set off and carry forward of losses 3. Income Tax Authorities 4. Appeals and Revision 5. TDS/TCS, Advance payment of tax 6. Types of Return 7. Procedure of filling return 8. Types of assessment 9. Interest and penalties	
	Unit Outcome: UO 1. Analyze and apply various miscellaneous provisions of income tax, including clubbing of income, set-off and carry forward of losses, tax authorities, appeals, tax deduction and collection, return filing, assessments, interest, and penalties.	
IV	**Assessment of Firm**	**13**
	1. Introduction to Partnership in India 2. Computation of Gross Total Income of Partnership Firm 3. Calculation of Interest and Remuneration payable to partners 4. Assessment of partners 5. Due date for filling of return of Firm and Partners	

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	6. Numerical Problems	
	Unit Outcome: UO 1. Compute the taxable income of a partnership firm and its partners by applying the relevant provisions relating to interest, remuneration, assessment, and filing of income-tax returns.	

Learning Resources:

1. Income Tax Law and accounts, Dr. H. C. Mahrotra and Dr. S. P. Goyal, Sahity Bhavan Publication, Agra.
2. Direct Taxes: Laws and Practice, Singhania V.K., Taxman's Publication, New Delhi.
3. For regular Amendments students may refer monthly published book on taxation, i.e. Vyapari Mitra.
4. Handbook on Income Tax, CA Raj K. Agrawal, Bharat Law House Pvt. Ltd.
5. Guide to Income Tax Planning by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxman Publications, New Delhi.
6. Problems and solutions in Income Tax Dr. H. C. Mahrotra and Dr. S. P. Goyal, Sahity Bhavan Publication, Agra.
7. Direct Taxes Law and Practice, Dr. Vinod K. Singhania and Dr. Kapil Singhania, Taxman's Publication, New Delhi.

Note : Amendments made prior to commencement of the Academic Year in the relevant Act should be considered and studied.

Internal Examination Pattern:

CAT-I : Internal tests (tests, quizzes) / Assignments / Presentations / Case analysis

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CO4	3	3	3	3	3	2	3	3	3	0	3	3	3

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Faculty of Commerce and Management

Postgraduate Diploma in Taxation Law

PG-DTL Semester II

Course Type: MMC-V

Course Title: Goods and Services Tax-II

Course Code: 601DTL2102

Credits: 04 **Max. Marks: 100** **Lectures: 60 Hrs.**

Learning Objectives:

LO1. To understand the provisions relating to the payment of tax under the CGST Act.

LO2. To explain the provisions relating to the levy and collection of IGST.

LO3. To analyze the concept and significance of the place of supply under the GST Act.

LO4. To know the provisions relating to the refund of Integrated Goods and Services Tax (IGST).

Course Outcomes:

After completion, of course the student will be able to-

CO1. Analyze the miscellaneous provisions of CGST including tax payment, penalties, interest, etc.

CO2. Describe the provisions relating to the levy, collection, and exemption of IGST.

CO3. Explain the place of supply rules for domestic and international transactions.

CO4. Apply the provisions relating to the refund of Integrated Tax, zero-rated supplies, Input Tax Credit transfer.

Unit No.	Title of Unit & Contents	Hrs.
I	**Miscellaneous Provisions Under CGST**	**13**
`	1. Payment of tax 2. Penalty and other amounts 3. Interest on delayed payment of tax 4. Refund of tax 5. Interest on delayed refunds 6. Self assessment 7. Provisional assessment 8. Scrutiny of returns	
	Unit Outcome: UO 1. Identify the difference between self-assessment and provisional assessment under the GST law.	

II	Introduction of IGST	15
	1. Short title, extent and commencement 2. Definitions 3. Appointment of officers, 4. Authorization of officers of state tax or union territory tax as proper officer in certain circumstances 5. Levy and collection 6. Collection under GST 7. Provision for grant of exemption under GST 8. Inter-state supply, intra-state supply, supplies in territorial waters.	
	Unit Outcome: UO 1. Differentiate inter-State supply, intra-State supply, and supplies in territorial waters based on the provisions of the IGST Act.	
III	**Place of Supply, Zero Rated Supply**	**17**
	1. Supply of goods other than imported into or exported from India 2. Imported into or exported from India 3. Location of supplier or location of recipient is outside India 4. Supplier of online information and database access or retrieval service	
	Unit Outcome: UO 1. Determine the place of supply for goods supplied within India and for goods imported into or exported from India.	
IV	**Refund of Integrated Tax**	**15**
	1. Refund of integrated tax paid on supply of goods to tourist leaving India 2. Zero rated supply 3. Apportionment of tax and settlement of funds 4. Transfer of Input Tax Credit 5. Tax wrongfully collected and paid to central Government or State Government.	
	Unit Outcome: UO 1. Describe the concept and tax implications of zero-rated supplies under the IGST Act.	

Learning Resources:

1. Adv. Vivek Ladda, CA Pooja Patwari (2026) GST Annual Return and Reconciliation.
2. CA Raj K Agrawal, GST (2025-26) Bharat Publication.
3. CA Dr. K.M. Bansal, (2026) GST and Customs Law, Taxmann’s Publication, New Delhi.
4. Dr. A. Karim and R.K. Tyagi, GST (According to NEP 2020) Sanjay publication, Mahasamund.

5. S. S. Gupta, GST on Services (2023), Taxmann's Publication, New Delhi.

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CO3	3	3	3	3	2	2	3	3	1	3	3	2	3
CO4	3	3	3	3	3	2	3	3	1	3	3	3	3

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Faculty of Commerce and Management

Postgraduate Diploma in Taxation Law

PG-DTL Semester II

Course Type: MMC-VI

Course Title: Auditing

Course Code: 601BAI2103

Credits: 04 **Max. Marks: 100** **Lectures: 60 Hrs.**

Learning Objectives:

LO 1. To familiarize students with ethical principles, professional responsibilities and independence requirements of auditors.

LO 2. To enhance analytical skills required for effective audit planning and control evaluation.

LO 3. To develop knowledge about valuation principles used in audit verification.

LO 4. To familiarize students with CARO provisions and reporting requirements.

Course Outcomes:

After completion, of course the student will be able to-

CO 1: Analyze the roles, responsibilities and professional relationship between auditors and accountants.

CO 2 : Prepare and understand the importance of audit strategy and audit plans.

CO 3 : Apply knowledge of digital technologies and electronic records in modern vouching and verification processes.

CO 4 : Analyze the rights, duties and liabilities of auditors in the context of company audit.

Unit No.	Title of Unit & Contents	Hrs.
I	**Introduction to Auditing**	**15**
	1. Definition, scope, objectives and importance of auditing 2. Evolution and classification of auditing 3. Types of Audits (Overview): a. Based on Function: Statutory Audit, Internal Audit, Management Audit b. Based on Time: Interim Audit, Final Audit, Continuous Audit c. Based on Approach: Risk-based Audit, Transaction Audit, System Audit d. Special Audits: Forensic Audit, Environmental Audit, Social Audit, Tax Audit 4. Auditor v/s Accountant: Roles and responsibilities	

	5. Ethical principles and independence of an auditor	
	Unit Outcome: UO 1: Develop a basic understanding of the auditing profession and its significance in ensuring reliability of financial information.	
II	**Audit Planning and Internal Control**	**14**
	1. Audit planning: meaning, steps and significance 2. Audit strategy and audit plan 3. Understanding internal control and internal check 4. Evaluation of internal control systems 5. Audit risk and materiality 6. Audit risk and Materiality in the Digital Era: A Brief Overview.	
	Unit Outcome: UO1: Evaluate the effectiveness of internal control systems within an organization.	
III	**Vouching and Verification**	**15**
	1. Vouching: meaning, objectives and importance 2. Vouching of receipts and payments: cash book, purchase book, sales book, wages, etc. 3. Verification: meaning, objectives and methods 4. Verification and valuation of assets and liabilities 5. Vouching and Verification under Digital Era.	
	Unit Outcome: UO 1: Evaluate the correctness of asset valuation and liability reporting during audit.	
IV	**Company Audit – Legal Framework**	**16**
	1. Provisions under the Companies Act, 2013 2. Appointment, reappointment, removal and remuneration of auditors 3. Rights, duties, and liabilities of auditors 4. Auditor's Report: contents, types of audit opinions 5. CARO (Companies Auditor's Report Order) – key clauses.	
	Unit Outcome: UO 1: Explain the provisions related to appointment, reappointment, removal and remuneration of auditors.	

Learning Resources:

1. Arora, M. N. (2021). A Textbook of Auditing. Himalaya Publishing House.

2. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S. (2018). A handbook of practical auditing. S. Chand Publishing.
3. Gupta, K., & Arora, N. (2022). Fundamentals of auditing. Tata McGraw-Hill Education.
4. Institute of Chartered Accountants of India. (2023). Auditing and assurance standards. ICAI.
5. Kumar, R. (2020). Contemporary auditing. Taxmann Publications.
6. Singh, A. K. (2019). Auditing theory and practices. Galgotia Publishing Company.
7. Companies Act, 2013. Ministry of Corporate Affairs, Government of India. Retrieved from https://www.mca.gov.in
8. Institute of Chartered Accountants of India. (2023). CARO 2020 – Clause-wise analysis. ICAI.
9. Ghosh, T. P. (2023). Auditing: Principles and techniques. PHI Learning Pvt. Ltd.
10. Sawyer, L. B., Dittenhofer, M. A., & Scheiner, J. H. (2016). Sawyer's internal auditing: The practice of modern internal auditing (6th ed.). Institute of Internal Auditors.

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Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Faculty of Commerce and Management

Postgraduate Diploma in Taxation Law

PG-DTL Semester II

Course Type: MEC-II

Course Title: General Law Affecting Taxation-II

Course Code: 601DTL2201

Credits: 04 **Max. Marks: 100** **Lectures: 60 Hrs.**

Learning Objectives:

LO 1. To develop the ability to distinguish between an LLP and a traditional partnership firm.

LO 2. To apply the provisions relating to negotiable instruments to practical business and banking situations.

LO 3. To identify and analyze the rights of an unpaid seller against the goods.

LO 4. To develop the ability to distinguish between different factors affecting free consent**.**

Course Outcomes:

After completion, of course the student will be able to-

CO 1. Identify and explain the major characteristics and legal features of an LLP.

CO 2. Explain and distinguish different types of cheques, including truncated cheques and electronic cheques, in the context of modern banking transactions.

CO 3. Understand and analyze the rules relating to passing of property from seller to buyer.

CO 4. Explain and distinguish the meaning of free consent and the factors affecting it, including coercion, undue influence, misrepresentation, fraud and mistake.

Unit No.	Title of Unit & Contents	Hrs.
I	**Limited Liability Partnership Act 2008**	**12**
	1. Introduction – Meaning and definition of LLP 2. Characteristics of LLP 3. Incorporation of LLP- Concept 4. Stages involved in Incorporation of LLP 5. Difference between LLP and Partnership 6. Difference between LLP and LLC	
	Unit Outcome: UO 1: Explain the incorporation process and apply the stages to a business situation.	
II	**Negotiable Instrument Act 1881**	**18**

	1. Meaning and Concept of Negotiable Instruments 2. Promissory Note: Meaning, Format, Characteristics and Parties of Promissory Note 3. Bill of Exchange: Meaning, Format, Characteristics and Parties of Bill of Exchange, 4. Cheque: Meaning, Format, Characteristics and Parties of Cheque 5. Types of Cheque: - Truncated Cheque - Electronic Cheque 6. Concept of Negotiation 7. Types of Negotiation: - Negotiation by Delivery - Negotiation by Endorcement & Delivery	
	Unit Outcome: UO 1: Identify and differentiate promissory notes, bills of exchange and cheques based on their meaning, characteristics, format and parties involved.	
III	**Sale of Goods Act 1930 (Part-II)**	**14**
	1. Implied Warranties: Meaning and types of Implied Warranties 2. Concept of Caveat Emptor 3. Passing of Property 4. Concept of Unpaid Seller 5. Rights of an Unpaid Seller - Against Goods - Against Buyer 6. Auction Sale	
	Unit Outcome: UO 1: Explain and classify different implied warranties and analyze their significance.	
IV	**The Indian Contract Act 1856 (Part-II)**	**16**
	1, Free Consent: meaning, Coercion, Undue Influence, Misrepresentation, Fraud, Mistake 2. Performance of Contract - Concept, Actual Performance, Attempted 3. Performance Brach of Contract – Concept, Actual Brach, Anticipatory Brach 4. Quasi Contract - Concept 5. Contingent Contract - Concept	
	Unit Outcome: UO 1: Analyze actual and anticipatory breach and evaluate their legal consequences.	

Learning Resources:

1. N.D. Kapoor — Mercantile Law — Sultan Chand & Sons

2. M.C. Kuchhal & Vivek Kuchhal — Business Law — Vikas Publishing House
3. P.C. Tulsian — Business Laws — McGraw Hill Education
4. M.C. Shukla — Mercantile Law — S. Chand Publishing
5. R.K. Bangia — Mercantile Law — Allahabad Law Agency
6. R.S.N. Pillai & V. Bagavathi — A Textbook of Mercantile Law — S. Chand Publishing.
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CO3	1	1	3	2	1	2	3	3	1	1	3	2	3
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Rajarshi Shahu Mahavidyalaya, Latur (Autonomous)

Extra Credit Activities

Sr. No.	Course Title	Credits	Hours T/P
1	MOOCs	Min. of 02 credits	Min. of 30 Hrs.
2	Certificate Courses	Min. of 02 credits	Min. of 30 Hrs.
3	IIT Spoken English Courses	Min. of 02 credits	Min. of 30 Hrs.

Guidelines:

Extra -academic activities

1. All extra credits claimed under this heading will require sufficient academic input/ contribution from the students concerned.
2. Maximum 04 extra credits in each academic year will be allotted.
3. These extra academic activity credits will not be considered for calculation of SGPA/CGPA but will be indicated on the grade card.

Additional Credits for Online Courses:

1. Courses only from SWAYAM and NPTEL platform are eligible for claiming credits.
2. Students should get the consent from the concerned subject Teacher/Mentor/Vice Principal and Principal prior to starting of the course.
3. Students who complete such online courses for additional credits will be examined/verified by the concerned mentor/internal faculty member before awarding credits.
4. Credit allotted to the course by SWAYAM and NPTEL platform will be considered as it is.

Additional Credits for Other Academic Activities:

1. One credit for presentation and publication of paper in International/National/State level seminars/workshops.
2. One credit for measurable research work undertaken and field trips amounting to 30 hours of recorded work.
3. One credit for creating models in sponsored exhibitions/other exhibits, which are approved by the concerned department.
4. One credit for any voluntary social service/Nation building exercise which is in collaboration with the outreach center, equivalent to 30 hours
5. All these credits must be approved by the College Committee.

Additional Credits for Certificate Courses:

1. Students can get additional credits (number of credits will depend on the course duration) from certificate courses offered by the college.
2. The student must successfully complete the course. These credits must be approved by the Course Coordinators.
3. Students who undertake summer projects/ internships/ training in institutions of repute through a national selection process, will get 2 credits for each such activity. This must be done under the supervision of the concerned faculty/mentor.

Note:

1. The respective documents should be submitted within 10 days after completion of Semester End Examination.
2. No credits can be granted for organizing or for serving as office bearers/ volunteers for Inter-Class / Associations / Sports / Social Service activities.
3. The office bearers and volunteers may be given a letter of appreciation by the respective staff coordinators. Besides, no credits can be claimed for any services/ activities conducted or attended within the college.
4. All claims for the credits by the students should be made and approved by the mentor in the same academic year of completing the activity.
5. Any grievances of denial/rejection of credits should be addressed to Additional Credits Coordinator in the same academic year.
6. Students having a shortage of additional credits at the end of the third year can meet the Additional Credits Coordinator, who will provide the right advice on the activities that can help them earn credits required for graduation.

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॥ आरोह तमसो ज्योतिः ॥
Rajarshi Shahu Mahavidyalaya, Latur (Autonomous)

Shiv Chhatrapati Shikshan Sanstha’s

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

Examination Framework

Theory:

40% Continuous Assessment Tests (CATs) and 60% Semester End Examination (SEE)

Practical:

50% Continuous Assessment Tests (CATs) and 50% Semester End Examination (SEE)

Course	Marks	CAT & Mid Term Theory				CAT Practical		Best Scored CAT & Mid Term	SEE	Total
1	2	3				4		5	6	5 + 6
		Att.	CAT I	Mid Term	CAT II	Att.	CAT			
MMC/MEC	100	10	10	20	10	-	-	40	60	100
DSC	75	05	10	15	10	-	-	30	45	75
Lab Course/AIPC/ OJT/FP/SEC (Science & Technology)	50	-	-	-	-	05	20	-	25	50
VSC/SEC/ AEC/VEC/CC	50	05	05	10	05	-	-	20	30	50

Note:

1. All Internal Exams are compulsory
2. Out of 02 CATs best score will be considered
3. Mid Term Exam will be conducted by the Exam Section
4. Mid Term Exam is of Objective nature (MCQ)
5. Semester End Exam is of descriptive in nature (Long & Short Answer)
6. CAT Practical (20 Marks): Lab Journal (Record Book) 10 Marks, Overall Performance 10 Marks.

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