

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**3. Taxation - Paper V (Indirect Taxes – III)**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Payment of Tax and Refunds	08
02	Returns	08
03	Accounts, Audit, Assessment and Records	08
04	Custom Act - I	12
05	Custom Act - II	12
06	Foreign Trade Policy	12
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Payment of Tax and Refunds</b>
	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds
2	<b>Returns</b>
	Types of Returns and Provisions relating to filing of Returns
3	<b>Accounts, Audit, Assessment and Records</b>
	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.
4	<b>Custom Act - I</b>
	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods
5	<b>Custom Act - II</b>
	Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback
6	<b>Foreign Trade Policy</b>
	Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.