

**ONE YEAR DIPLOMA COURSE IN TAXATION LAWS & PRACTICE SCHEME OF EXAMINATION**

R. 21 E. for Diploma Course in Taxation, candidates must obtain for a pass at least 40% marks in the individual papers and 48% in the aggregate. Of the successful candidates, those securing 60% or more marks in the aggregate shall be placed in the First division and the rest in the Second divisions.

**PAPER I**

**CONSTITUTIONAL LAW PROBLEMS IN TAXATION**

**Max. Marks 100**

**Min. Marks 40**

This paper provides the students instruction in the provisions of the constitution which deal tax powers of the Union and the States. The union state revenue distribution. Constitutional limitations-general and specific on taxation process. It also provides for a study into the impact of the relevant articulated tax policy formulation embodied in the Directive Principles of State Policy. The Breakup of the Paper is as given below:

- I. Taxation and taxes, Fee & tax. Compulsory Deposits Direct- Indirect Taxes.
- II. Law and Taxation, Article 265, Act or Ordinance, Article 245, Articles 246, 248 Relevant entries of the Union List (List I) and the State List (List II) of the Seventh Schedule to the Constitution. Arts. 123- Union of India v. S. H. S. Dillon.

**LEGISLATIVE RESTRICTIONS**

- (i) Raj Narain V/s Chairman, Patna Administration Committee, A.I. R. 1954, S. C. 564.
- (ii) Shama Rao V/s Union Territory of Pondicherry A. I. R. 1967 S. C. 1480. Legislation Procedure for Tax Laws.
- (iii) Distribution of Union Revenues Articles 268-279. Finance commission Articles 280-282. The Finance Commission (Miscellaneous Provisions) Act. 1951.
- (iv) Uniform Taxation. Articles 286- Inter state Taxation. The Central Sales Tax Act, 1956. Bengal Immunity Co. Ltd. V/s State of Bihar A. I. R. 1955 S. C. 661. Gwalior Rayons Ltd. V/s Assistant commissioner, A. I. R. 1974 S. C. 1660. (1974) 4. S. C. C. 98. Law Commission Inter- State Tax (Second Rept. 1956).
- (v) Inter- State Commerce and Taxation- Articles 301-304 : Auto mobiles Transport (Rajasthan) Ltd. V/s State of Rajasthan A. I. R. 1962 S. C. 1406. Atiabari Tea Co. Ltd. V/s State of Assam. A. I. R. 1961. S. C. 232.
- (vi) In re Sea Customs Act (1878) S. 20 (2) AIR/1963 S. C. 1760.

**Suggested Readings :**

1. M. P. Jain : Indian Constitutional Law.
2. Basu D. D. Indian Constitutional Law.
3. Srivastava. H. M. Constitutional Law.
4. Alica Jacob : The Finance Commission : Its Role in adjustment of Union State Finance Relations ,Constitutional Developments- Since Independence I. L. I. (1975).
5. Alica Jacob & S. N. Jain : Tax : Rental Arrangement Replacement of Sales Tax Additional Duties of Excise Indian, Constitution Trends and Issues I. L.I. (1978).

**PAPER II**

**COMMERCIAL LAW AND ACCOUNTANCY:**

**Max. Marks 100**

**Min. Marks 40**

- (i) Indian Contract Act, 1872 (Sections 1 to 75 for 60) marks Section A).
- (ii) Commercial Accounts- especially preparation of Trial Balance,

Profit and Loss Account and Balance Sheet for 40 marks Section B.

**Books Recommended:**

- (i) Mulla D.F. : Indian Contract Act.
- (ii) Singhal J. P.: Indian Contract Act. (latest edition).
- (iii) Batliboy : Elementary Account.

**PAPER III**  
**INCOME TAX LAW AND PRACTICE**

**Max. Marks 100**

**Min. Marks 40**

**Books Recommended:**

- (i) Kanga & Palkhivala - The Law and Practice of Income Tax.

**PAPER IV**  
**DIRECT TAX LAWS**

**Max. Marks 100**

**Min. Marks 40**

- (i) Wealth Tax Act. 1957.
- (ii) Gift Tax Act, 1958.

**Books Recommended:**

1. Shiv gopal- Commentaries on Estate Duty Act, 1957.
2. Kaushal S. C. Commentaries on the Gift Tax Act, 1958.
3. Hewit H. W. Green's death Duties.
4. Ayyangar - The Three New Taxes.

**PAPER V**  
**INDIRECT TAXES LAW**

**Max. Marks 100**

**Min. Marks 40**

- (i) The Central Sales Tax Act, 1956.
- (ii) The Rajasthan Sales Tax Act, 1954.
- (iii) Customs Act.

**Books Recommended:**

1. Agarwal S. K. - Central Sales Tax Act, 1956.
2. Inter- State Trade Barries and Sales Tax Laws in India. Published by Indian Law Institute. New Delhi.
3. Tripathi, N. M. - Central sales Tax Act by R. B. pate, (co).
4. Jain jai Kumar- Law of Sale and Purchase Taxes in Rajasthan (Anand Prakashan).
5. Commercial Taxation Manual Published by the Government of Rajasthan.
6. Rajasthan Excise Manual Published by Rajasthan Government.
7. Chittora B. L. - The Law of Sales Tax.

**PAPER VI**  
**ESSAY: AN ESSAY ON ANY ASPECT OF THE COURSE OF STUDY**

**Max. Marks 100**

**Min. Marks 40**