



केन्द्रीय शैक्षणिक एवम् तांत्रिक माहिती संशोधन समीती

CENTRAL EDUCATION & INFORMATION TECHNOLOGY RESEARCH COMMITTEE
AN AUTONOMOUS INSTITUTION REGD. BY THE GOVT. OF NCT OF DELHI UNDER ITA 1882 GOVT. OF INDIA
REGD. BY NCS-MINISTRY OF LABOUR AND EMPLOYMENT GOVT. OF INDIA
REGD. AT MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES (MSME), GOVT. OF INDIA
An Autonomous Organization works for IT, HRD & Literacy



Advance Diploma in Taxation and Evaluation

Advanced Diploma in Taxation is a Diploma level Income Tax Commerce course. Taxation is a process of imposing a financial charge or another levy upon a taxpayer (an individual or legal entity) by a state or the functional equivalent of a state such that failure to pay is punishable by law. The timespan of having this diploma is ranging from one academic year to more than it but it varies from institute to institute. The minimum time to complete the course is also differentiating from institute to institute. This course may also be available and is provided by some certain institutes on a part-time basis. The course is an important and career orienting one that opens many job scopes for the candidates after its successful completion.

Advanced Diploma in Taxation Syllabus

Syllabus of Taxation as prescribed by various Universities and Colleges.

Sr. No.	Subjects of Study
1	Definition Agriculture Income – Previous Year – Assesses – Assessment year – Person – principal officer – Resident Ordinary resident – Non-resident – Deemed Income – Income exempt from Tax
2	Computation of Income from Salary
3	Computation of Income from House Property
4	Computation of Income from Business or Profession
5	Computation of Income from Capital gains and Income from other sources.
6	Deduction from gross total Income
7	Assessment of Individuals



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8	Assessment of Partnership Companies
9	Assessment of Joint Stock Companies
10	Procedure for assessment – Filing of returns – Collection and recovery – Refund of Tax – Deduction of tax at source – Advance payment of Tax – Tax Credit Certificate
11	Introduction of Central Sales Tax Law – Important Definitions – CST ACT 1956 – concepts of Sale and Inter-State sales
12	Sale to Government – a sale to Registered Dealer – exempted transactions
13	Liability to central sales Tax – Quantum of sales Tax – Procedure and forms under the CST Act
14	Restriction and conditions regarding tax on sale or purchase of declared goods within miscellaneous provisions.
15	Company in liquidation – Liability of directors in case of liquidation – CST appellate Authority – appeals, settlement of Disputes, Procedure, powers.
16	Value Added Tax (VAT): Introduction – Evolution of VAT in India – Meaning – Objectives – Features of VAT Laws – TNVAT Act, 2006 – Definitions – Input tax credit system – Levy of taxes on sales – right to use any goods – Trans of goods involved in works contracts – refund of tax on sales returns – Deduction of tax at source in works contract exemption from tax.
17	Assessment in various cases – Liability of tax of persons – firms – Hindu Undivided family – a private company – Appointment and powers of authorities Recovery Act – Appeals and revisions.
18	Introduction to service Tax Law – meaning, Definition and Concepts.



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19	Liability of service Tax – payments and recovery of service Tax – Registration, requirement & procedure – Records and returns – Assessments, Revision and appeal – offenses and penalties.
20	Summary provisions for various Taxable services – Advance ruling in service tax – service Tax Audit – service tax credit

