**Annexure VI**

**SYLLABUS OF**

**POST-GRADUATE DIPLOMA IN CYBER LAWS**

***(w.e.f. the academic year 2017-18 as recommended by the BoS in Law in September 2017,and subject to approval by the Faculty of Law and the Standing Committee)***

The course will include seven papers including project work. The Details are as under

*FIRST SEMESTER*

**PAPER-I**

**GENERAL INTRODUCTION TO LAW**

Definition of Law-**Importance of Law**-Classification of laws: substantive and procedural Laws-Civil laws and criminal laws- Public and Private laws etc- Constitutional Law- Contract Law: Definition of contract, essentials of contract, classification of contracts-discharge of contracts-breach of contracts and remedies - Law of Torts : Definition of tort, difference between crime, breach of contract and tort, different kinds of torts- liability for torts and remedies – Criminal Law : Definition of crime, elements of crime, stages of crime – classification of crimes with special reference to property and documents – Law of Evidence : Meaning of evidence-different kinds of evidence-expert evidence –Jurisdiction: meaning and classification.

**Suggested Readings:-**

1. Williams Granville: Learning the Law.
2. P. Narayanan: Intellectual Property Law, Eastern Law House, Kolkata.

**PAPER-II**

**BASICS OF COMPUTER AND INTERNET TECHNOLOGY**

Computer-Definition, **Evolution**, Advantages, Classification – File and Operating Systems-Data Organisation and Communication-Computer Networking – Data Base Management System (DBMS)-Advance Networking-Internet, ISP & Domain Name-Internet Technology- Network Security-Encryption Techniques and Algorithms-Digital signatures

**Suggested Readings:**

1. K.L. James, The Internet: A User’s Guide, 2003, Prentice Hall of India, New Delhi.
2. Brijendra Singh, Network Security and Management, Prentice Hall of India, New Delhi.
3. Trevor Arden, GNVQ core Skills-Information Technology, 2nd Ed, 1995, Pitman Publishing, London.
4. Kamlesh N. Agarwala & Murali D. Tiwari (Ed.) I.T. and Indian Legal System, Macmillan India Ltd. New Delhi.

**PAPER-III**

**INTRODUCTION TO CYBER WORLD**

Introduction to Cyberspace and Cyber Law- Privacy and Freedom issues in the Cyber World- **Role of Cyber World in** E-Governance – Different Components of Cyber Laws –IT Law, **Evidence Law** and **Contract laws**-**Intellectual Property Laws**– Cyber Law and Netizens –Cyber crimes and Cyber Laws Database Protection –Phishing, Cyber-stalking and other crimes- Regulation of cyberspace-**Role of Government**

**Suggested Readings:-**

1. Chris Reed & John Angel (Ed), Computer Law, 5th Ed. 2004. OUP, New Delhi.
2. Vakul Sharma, Handbook of Cyber Laws, 2006, Macmillan India Ltd, New Delhi.
3. Chris Reed, Internet Laws; Text and Materials, 2nd Ed, 2005, Universal Law Publishing co., Delhi.
4. Kamelesh N. Agarwala: IT & the Indian Legal System, MacMillan India Ltd (2006), New Delhi.

**PAPER –IV**

 **E-COMMERCE AND LEGAL REGULATION**

Introduction to E-Commerce- UNCITRAL model – Different E-Commerce Models – Legal Aspects of E-Commerce – Electronic signatures – technical issues and legal issues – Electronic Contracts – E-Commerce Trends and Prospects - E-commerce and Taxation – E-commerce and Banking – Online Credit Card Payments –E-Commerce and Retailing – E-Commerce and Corporate finance – E- commerce and On-Line Publishing and Business Process Outsourcing (BPO).

**Suggested Reading:**

1. Joga Rao, Computer Contract & I.T. Laws (in 2 volumes), 2005 Prolific Law Publications, New Delhi.
2. T. Ramappa, Legal Issues in Electronics Commerce, Macmillan India Ltd, New Delhi;
3. Nandan Kamath, Law Relating to computer Internet & E-commerce, 2nd Ed., Universal Law Publishing co., Delhi
4. Ravi Kalakota & Andrew B. Whinstone, Electronic Commerce: A Manager’s Guide, Addison-Welsen, 1996, Massachusetts.
5. Indian Law Institute, Legal Dimensions of Cyber Space, New Delhi.
6. Rodney Ryder, Guide to Cyber Law 2003, Pro Law Publications.

***SECOND SEMESTER***

**PAPER-V**

**INTELLECTUAL PROPERTY RIGHTS AND CYBER LAW**

Intellectual property-meaning, nature and classification – overview of Intellectual Property related Legislation in India – IPR Regime in the Digital Society – International Treaties and Conventions – Copyright Law and cyber space – Trademark Law and cyber space – Domain Names: Registration, Disputes and Resolutions – Patents in the Digital Environment – Protection of Semi-conductor Topography – Cyber Piracy and Copyright issues – Digital Copyrights and Technology Protection Measures.

**Suggested Readings:**

1. Indian Law Institute, Legal dimensions of Cyber space, New Delhi.
2. W.R. Cornish, Intellectual property Law.
3. P. Narayanan, Intellectual Property Law,
4. Justice Yatindra Singh, cyber Laws, 3rd Ed, 2007 Universal Law Publishing Co., Delhi.
5. Pankaj Jain & Pandey Sangeet Rai : Copyright and Trade Mark Laws relating to computers, (2005), Eastern Book Co., New Delhi.

**PAPER – VI**

**INFORMATION TECHNOLOGY ACT, 2000**

The Information Technology Act,2000-Aims and objectives – overview of the Act - Jurisdiction in cyber space – Role of certifying Authorities – Regulators under IT Act – Cyber Crimes – Offences and Contraventions – Liability of Network/Online Service Providers – Grey Areas of IT Act – Cyber porn in Indian Context – Legal effects of electronic evidence – Security procedures and protocols.

**Suggested Readings:-**

1. Rodney Ryder, Cyber crime, 2004, prolific Law Publications, New Delhi.
2. Kailash N.Gupta & others, Digital Signature Net Work, Security practices: 2006, prentice Hall of India, New Delhi.
3. Suresh Vishwanathan: Information Technology Act.

**PAPER – VII**

**CYBER CRIMES AND CYBER SECURITY :TECHNO –LEGAL ISSUES**

Major trends in cyber crimes – position under IPC, Cr.P.C. and Indian Evidence Law - Computer Viruses, Worms and Trojans - Cyber Terrorism – Cyber Crimes & International Law – European Convention on Cyber Crime – Data Protection and Privacy – Cyber security Perspectives – internet Security Issues – Digital Signatures for securing information assets – Firewalls, Ethical Hacking, Cyber Forensic Tools .

**Suggested Readings:-**

1. Dr.S.V.Joga Rao, Law of Cyber-Crimes and Information Technology Law, 2007, Wadha & Co. Nagpur.
2. Ahmed F: Cyber Law in India (2003).
3. Indian Institute of Banking and Finance, Prevention of Cyber Crimes and Fraud management (2017), Macmillan Education.

**PAPER-VII**

**PROJECT WORK**

Candidates will be required to work on a project. At the end of the course they are required to submit the project report on a topic approved by the college.

It will be evaluated for award of Grades viz., Excellent, Very Good, Good, Satisfactory or Not-satisfactory.

The Candidate who gets ‘Not-Satisfactory Grade’ has to resubmit the project, to become eligible for award of the Diploma.

**Annexure VII**

**Syllabus of**

**P.G. DIPLOMA IN INTELLECTUAL PROPERTY RIGHTS**

***(w.e.f. the academic year 2017-18 as recommended by the BoS in Law in September 2017,and subject to approval by the Faculty of Law and the Standing Committee)***

**PAPER – I**

**INTRODUCTION TO PROPERTY AND INTELLECTUAL PROPERTY RIGHTS**

Concept of property – Evolution of Property - Theories of Property – Kinds of Property – General Concept of Intellectual property – significance of Intellectual Property Rights –classification of intellectual property Rights as provided in TRIPS Agreement –Nature of Intellectual Property – Role of intellectual property in the realm of knowledge- Elements of Legal Rights and obligations .

**Suggested readings:-**

1. Dhyani: fundamentals of Jurisprudence, Allahabad Publications, Central Law Agency.
2. Dwivedi, S.P. : Jurisprudence and Legal theory, Allahabad Central Law Agency.
3. V.K. Ahuja, Law Relating to Intellectual Property Rights (2015), Lexis Nexis
4. G.B. Reddy, Intellectual Property Rights and the Law (2015), Gogia Law Agency Hyderabad.
5. B.L. Wadehra, Law Relating to Patents, Trademarks, copyrights, Designs and Geographical Indications, Universal Law Publishing Co. Pvt. Ltd.
6. WIPO Intellectual property Handbook available at [www.wipo.int](http://www.wipo.int)
7. P.S. Narayana, Intellectual property Law in India, Gogia Law Agency (2015)

**PAPER – II**

**INTERNATIONAL REGIME OF INTELLECTUAL PROPERTY RIGHTS**

Introduction to Intellectual property Rights in the international Regime – Treaties and Conventions – Definition, Formation, Termination, Reservations – Players involved in Intellectual property Rights - Paris Convention for the Protection of Industrial Property 1883 - Berne Convention for the Protection of Literary and Artistic Works, 1886 –**Madrid Convention,1891**- Intentional Convention for the Protection of New Plant varieties (UPOV) 1991 –Patent Cooperation Treaty, 1970 – TRIPS 1994 – International Organisations for protection of Intellectual Property Rights – WIPO – Establishment, structure, and Functions.

**Suggested readings:-**

1. Blackstone: Treaties on Intellectual Property Rights
2. W.R. Cornish et all, Intellectual Property: Patents, Copyrights, Trademarks and Allied Rights, Sweet & Maxwell (2013).
3. Vasudeva: W.T.O. Minerva Publications, Delhi.
4. WIPO Intellectual Property Handbook available at [www.wipo.int](http://www.wipo.int).
5. David Bainbridge, Intellectual Property, Pearson Edn. Ltd (2012)

**PAPER – III**

**COPYRIGHT AND NEIGHBOURING RIGHTS**

The Copyright Act, 1957 – Scope of Copyright Protection –Works in which copyright subsists –neighbouring Rights – Broadcast Reproduction Rights and Performer’s Rights – Rights of Producers of Phonograms - Recent Developments in National and International Sphere – WIPO Copyright Treaty (WCT),1996 – WIPO Performances and Phonograms Treaty (WPPT), 1996 – Protection of Digital Copyright – Digital Rights Management - Position under the Copyright Act, 1957-**Coppyright in Cinema and music Industry.**

**Suggested Readings:**

1. Vikas Vashstha: Law and Practice of Intellectual Property in India, Bharat Law Publications, Delhi.
2. Wadhera: Intellectual Property Rights, Universal Law Publications.
3. Understanding copyright and Related Rights available at [www.wipo.int](http://www.wipo.int).
4. G.B. Reddy, Copyright Law in India, Gogia Law Agency, Hyderabad, (2015).
5. P. Narayanan, Law of Copyright and Industrial Designs, (2017), Eastern Law House, Kolkata.

**PAPER – IV**

**GENERAL PRICIPLES OF PATENTS**

Introduction to Patent System – scope of Patentable Subject matter – New developments in the Patents system – Rights of Patent Holder – Limitations – compulsory Licenses – Use of Inventions by Government – Infringement of Patents and Remedies – Salient features of the Patent Act, 1970 (as amended till now) – enforcement of Patent Rights – Role of Controller of Patents, courts and the Intellectual Property Appellate Board.

**Suggested Reading**:-

1. Narayana, P: Patent Law, Eastern Book Company
2. Mittal : Indian Patents Law and Procedure, Taxmann and Allied Services Publications, New Delhi.
3. P. Narayanan, Patent Law (2017), Eastern Law House, Kolkata.
4. WIPO Intellectual Property handbook available at [www.wipo.int](http://www.wipo.int).
5. K.C. Kanakala, Indian Patent Law and Practice (2012), oxford India Paperback.

***SECOND SEMESTER***

**PAPER-V**

**TRADE MARKS AND DESIGNS**

Law Relating to Trade Marks and Industrial Designs – Salient features of the Trade Marks Act 1999 – characteristics of Trade Marks – Kinds of Trademarks – purpose of Trade Marks – effect of Registration / Non-Registration of Trade Marks - Tort of Passing off – Industrial Designs – Salient features of the Designs Act, 2000 – Definition and essential elements of Design Rights – Procedure for Registration of Designs – Rights of Design Holders – Infringement of Designs – Remedies – Layout Designs – Protection of Intellectual Property in Integrated circuits.

**Suggested Readings:-**

1. Mittal : Trade Marks Act, Eastern Book company
2. Narayana P. Designs Laws, Eastern Book Company, Delhi
3. Patent and Trade Mark Cases and Journal
4. Kailasam K C, Law of Trademarks (2016), Lexisnexis
5. P. Naayanan, Trademarks and Passing Off (2017) Eastern Law House, Kolkata.

**PAPER – VI**

**INTELLECTUAL PROPERTY RIGHTS: EMERGING ISSUES**

Intellectual Property Rights – Recent Developments – Intellectual Property Rights and Competition Law – Bio Technology – Patent to Life Forms – compulsory Licensing of Pharmaceutical Patents – Freedom of Information and protection of intellectual Property Rights - Internet Domain Name Process – Protection of Computer software – Bio-Diversity Laws – Geographical Indication of Goods – Traditional knowledge and GRTK – Protection to plant varieties – Intellectual property in Business methods.

**Suggested Readings:-**

1. Cornish: Intellectual Property Rights, Universal Publications.
2. Cornish: Cases on Intellectual Property Rights by Universal publications.
3. N.S. Sreenivasulu & CB Raju, Biotechnology and Patent Law: Patenting Living Beings, Manupatra.
4. Trevor Cook, Pharmaceutical, Bio-Technology and the Law (2009), LexisNexis
5. Vandana Singh, The Law of Geographical Indications, (2017), Eastern Law House, Kolkata.
6. Kalyan C. Kanakala, Genetic Patent Law and Strategy (2007) Manupatra.

**PAPER – VII**

**PROCEDURAL ASPECTS OF INTELLECTUAL PROPERTY RIGHTS**

Registration of Intellectual Property Rights viz Patents, Trademarks, Copyright, Geographical Indications of Goods, Industrial Designs etc – Appropriate IP offices in India **and at international level** –effect of non-registration – Appellate procedures – procedure relating to registration under the Indian IPR Laws – Drafting of Patents, Trade Marks and Copy rights etc – Adjudicatory bodies – Rules and procedure under the Patent Act, 1970, The Copyright Act, 1957, the Trademarks Act, 1999 and the Geographical Indications of Goods (Registration and Protection) Act, 1999 etc.

**Suggested readings:-**

1. P.S. Narayana, Intellectual Property in India, (2015) Gogia Law Agency Hyderabad.
2. Draft Manual of Trade Marks available at [www.ipindia.nic.in](http://www.ipindia.nic.in)
3. Draft Manual of Geographical Indications – Practice and procedure available at [www.ipindia.nic.in](http://www.ipindia.nic.in)
4. Draft Manual of Patent Practice and Procedure available at [www.indiaoppi.com](http://www.indiaoppi.com)
5. Ananth Padmanabhan, Intellectual Property Rights – Infringement and Remedies (2012), Lexis Nexis Butterworth.

**PROJECT WORK**

Candidates will be required to work on a project. At the end of the course they ~~will make a representation and~~ are required to submit the project report on a topic approved by the college.

It will be evaluated for award of Grades viz., Excellent, Very Good, Good, Satisfactory or Not-satisfactory.

The Candidate who gets ‘Not-Satisfactory Grade’ has to resubmit the project, to become eligible for award of the Diploma.

 **Annexure-VIII**

**SYLLABUS OF**

**POST GRADUATE DIPLOMA IN TAXATION AND INSURANCE LAW**

***(w.e.f. the academic year 2017-18 as recommended by the BoS in Law in September 2017,and subject to approval by the Faculty of Law and the Standing Committee)***

***FIRST SEMESTER***

**PAPER – I**

**GENERAL PRINCIPLES OF INSURANCE**

Origin and growth of insurance business – purpose and objects of the institutions of Insurance – Role of Insurance in Economic Development – Kinds of Insurance – concept of Insurance – Definition of Insurance – Contract of Insurance – Principle of utmost good faith – Similarities and differences between Contracts and indemnity, Guarantee, Insurance and Wager – Risk- premium – Insurable interest – Reinsurance – Double insurance – over insurance – Rights and Liabilities of the insurer and insured person – Nominee – Doctrine of Subrogation –Reinstatement – Contribution – Legislations pertaining to insurance business – Insurance Act, 1938 – Insurance Regulatory and Development Authority Act, 1999 – The Public Liability Insurance Act, 1991.

**Suggested Readings:-**

1. Handbook on insurance Laws, Law Publishers (India) Pvt. Ltd. Allahabad.
2. J.V.N. Jaiswal, Law of Insurance, Eastern Book Company, Lucknow.
3. IRDA monthly journal published by IRDA, Hyderabad.

**PAPER-II**

**MARINE INSURANCE AND FIRE INSURANCE**

MARINE INSURANCE: Nature and need of Marine Insurance – Developments in Marine Insurance Business – scope of Marine Insurance Contract – Salient features of Marine Insurance Act, 1963 - Classification of Marine Insurance – Free on Board (FOB) – Cost Insurance and Freight (CIF) Contract – Kinds of Marine Policies – Voyage – Change voyage – Deviation – The perils of the sea – Breach of conditions in marine insurance contracts, implied warranties – loss and determination of the loss – Legal and contractual liability – Assignment of Marine Insurance Policy – Double insurance – Role of P & I Clubs.

**FIRE INSURANCE: The** meaning of the term fire – Essentials of fire insurance contract – cover note and conditions in the policy – Right of Insurer to minimize the Loss.

**Suggested Reading:-**

1. B.C. Mitra, The Law relating to Marine Insurance, The universal Book Agency, Allahabad.
2. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & sons, New Delhi
3. IRDA monthly journal published by IRDA, Hyderabad.

**PAPER –III**

**LIFE INSURANCE AND ACCIDENT INSURANCE**

Development of Life Insurance Business in India – Contingencies in human life – Benefits of Life Insurance – Definition, Nature and Scope of Life Insurance Contract – Life assurance contract and contract of indemnity – stages of offer/ proposal and acceptance in Life Insurance Contract – Tele – Under writing in Life Insurance – Kinds of Life policies – Important conditions in the policy document – clause pertaining to suicide, pregnancy, lien – Date of Policy, Back dating, effect of fraudulent obtaining of policy – premium Lapsed policies and revival of policies – Group Insurance and salary savings scheme – student safety insurance – professional Indemnity Insurance – persons entitled to payment under insurance contract – Waiver, accord and satisfaction – social controller on life insurance business – LIC Act, 1956 – Life Insurance Corporation, Establishment, composition, Functions and management etc. – Accident Insurance – Nature of accident insurance – risk coverage – guaranty – Motor Accident Insurance – Third Party Insurance – Burglary- Employees Insurance – Workmen’s compensation.

**Suggested Reading:-**

1. K.S.N. Murthy & K.V.S. Sharma, Modern Law of Insurance in India, N.M. Tripathi Pvt. Ltd, Bombay.
2. Dr. Avtar Singh, Law of Insurance, Eastern Book Company, Lucknow.

**PAPER-IV**

**LAW OF INCOME TAX –I**

**PRINCIPLES OF TAXATION** – Direct Tax –Indirect Tax – History of Income Tax Law – Constitutional basis and power of Taxation – Article 265 of the Constitution of India – Different types of Taxes – Difference between Tax, Cess and Charges – Difference between Tax, Penalties and Fines.

**BASIC CONCEPTS OF INCOME TAX**:- Union Budget – Income Tax and the Budget – Scope of Income Tax Law – Capital and Revenue Receipts – Capital and Revenue Expenditure – persons Liable to pay Income Tax – Residential Status and its effect on tax incidence - Income Liable to tax – Previous year – Assessment Year – Assessee – Person – Types of Assessees under the Income Tax Act, Income under the Income Tax Act – Agricultural Income – Casual Income.

**EXEMPTED INCOME AND COMPLETE TAX HOLIDAY**:- Income exempted from tax under section 10 – special provision in respect of newly established undertaking n free trade zone – newly established hundred percent exemption oriented undertaking – claim of exemption in respect of income from property held for charity – claim of exemption by political parties.

**PERMISSIBLE DEDUCTIONS FROM GROSS TOTAL INCOME**: Section 80 D to Section 80 U and basic rules governing deduction – How to avail / extent available – Deduction of savings under chapter VI of Income Tax Act – Determination of taxable incomes and tax liability.

**HEADS OF INCOME AND COMPUTATION:** Income from Salary – Income from House property - Income from profits and gains of Business or Profession – Capital gains and income from other sources – Rebates and Reliefs (section 86, 88E and 89) – set off and carry forwards of losses – clubbing of Income – Gifts and its treatment under Income Tax.

**Suggested Reading:-**

1. Nani Palkivala : Income Tax, Butterworth Publications.
2. Dr. Vinod K. Singhania & Dr. Kapil Singhania: Direct Taxes Law & Practice, Taxman Allied Service Private Ltd.
3. Dr. Gurish Ahuja: Systematic Approach to Income tax. Bharat Law House P. Ltd.
4. Dr. Vinod K. Singania: Student Guide to Income Tax, Taxman Allied Service P. Ltd.
5. Income Tax Act & Rules, Wealth Tax Act & Rules, Taxman Publications.
6. K.C. Gopalakrishnan, ‘A Text book on Tax Law’ National Law School of India University, Bangalore.

***SECOND SEMESTER***

**PAPER -V**

**ENFORCEMENT OF POLICY CLAIMS**

Claims under different insurance policies - Life Insurance, Fire Insurance, Marine Insurance, Health Insurance and Accident Insurance - practical problems in deciding the Claims of insured - Responsibility of Insurer, Agents of Insurance companies - Loss Assessors - Discharge of Insurance Contracts \_ Realization of Insurance Money - Nominee - Need of succession certificate - Authorities under the Law to settle disputes pertaining to Claims - Motor Accident Claims Tribunals - Consumer Forums and Insurance services - Settlement through ADR methods - Role of insurance ombudsman and Grievance Cell in IRDAI.

**Suggested Readings:-**

1. Ivamy & E.R.Hardy, Case Book in Insurance Law, London, Butterworth.

2. Brij Nandan Singh, Insurance Law, The University Book Agency, Allahabad.

**PAPER - VI**

**LAW OF INCOME TAX -II**

**TAXATION OF DIFFERENT PERSONS AND ASSESSEES** : Taxation of Non-Resident persons, Foreign Nationals - Taxation of HUFs - Association of persons and Body of Individuals - partnership Firms - Companies - Agricultural Income - Estimated Income Scheme for Retail Traders - Civil Contractors .

INCOME TAX PROCEDURE:- Permanent Account Number (PAN) - Payment of Advance Tax - Tax deducted at source - Preparation of statement of Taxable Income - Filing of Returns.

**INCOME TAX AUTHORITIES, ASSESSMENT AND APPEALS**: Income Tax Authorities - duties and powers - Assessment - Law and Procedure for assessment - Types of assessment - Time Limits for different purposes in the process of assessment - Penalties and prosecution - Interest payable by assessee/government - Refunds - Income tax - Summons - Appeals and Grievances - Revisions and References - Tax saving scheme and tax planning.

**Suggested Readings:-**

1. Nani Palkivala: Income Tax, Butterworth Publications.

2. Dr. Vinod K. Singhania & Dr. Kapil Singhania : Direct Taxes Law & practice, Taxman Allied Service Pvt. Ltd.

3. Dr. Gurish Ahuja: Systematic Approach to Income Tax, Bharat law House P. Ltd.

4. Dr. Vinod K. Singania: Student Guide to Income Tax, Taxman Allied Service P. Ltd

5. Income Tax Act & Rules, Wealth Tax Act & Rules, Taxman Publication

6. K.C. Gopalakrishnan, 'A text book on Tax Law' National Law School of India University, Bangalore.

**PAPER -VII**

**GOODS AND SERVICES TAX - LAW AND PRACTICE**

**Concept of Indirect taxes - Sales tax and Services Tax** – **The Goods and Services Tax Act, 2017**: Background - Basic concepts – Salient features of the Act.

**Administration under the Act** – Officers and their Powers, **Levy and collection of tax**: Scope of supply – Tax liability on composite and mixed supplies

**Time and value of supply**: Time of supply of goods – Time of supply of services – Change in rate of tax in respect of supply of goods or services – Value of taxable supply.

**Input tax credit**: Eligibility and conditions for taking input tax credit – Apportionment of credit and blocked credits

**Registration**: Persons liable and not liable for registration - Procedure for registration – Deemed registration – Cancelation of registration ,Tax invoice – Prohibition of unauthorised collection of tax

**Returns**: Furnishing of returns – First return – Claim of input tax credit and provisional acceptance thereof – Matching , reversal and reclaim of input tax credit – Annual return – Final return – Notice to return defaulters – levy of late fee – Goods and services tax practitioners.

|  |
| --- |
| **Payment of tax**: [Payment of tax, interest, penalty and other amounts](https://gstindia.net/topic/cgst49) - [Interest on delayed payment of tax](https://gstindia.net/topic/cgst50) - Tax deducted at source – Collection of tax at source - Transfer of input tax credit – Rates of tax. |
|  |
|  |
|  |

**Assessmen**t: Self assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers returns – assessment of unregistered – Summary assessment.

**Accounts and records**: Accounts and other records – Period of retention of accounts **-** Refunds: Refund of tax – Refund in certain cases – Interest on delayed refunds – Consumer Welfare fund – Utilisation of fund -Audit: Audit by tax authorities – Special audit.

**Inspection, search, seizure and arrest**: Power of inspection, search and seizure – Inspection of goods in movement – Power to arrest – Power to summon persons to give evidence and produce documents – Access to business premises – Officers to assist proper officers.

**Demands And Recovery**-[General provisions relating to determination of tax](https://gstindia.net/topic/cgst75) - [Tax collected but not paid to Government](https://gstindia.net/topic/cgst76) - [Tax wrongfully collected and paid to Central Government or State Government](https://gstindia.net/topic/cgst77) - [Initiation of recovery proceedings](https://gstindia.net/topic/cgst78) - [Recovery of tax](https://gstindia.net/topic/cgst79)

**Advance Ruling:** [Definitions for Advance Ruling](https://gstindia.net/topic/cgst95) - Authority for advance ruling - [Application for advance ruling](https://gstindia.net/topic/cgst97) - [Procedure on receipt of application](https://gstindia.net/topic/cgst98) - [Appellate Authority for advance ruling](https://gstindia.net/topic/cgst99)

**Appeals and revision**: [Appeals to Appellate Authority](https://gstindia.net/topic/cgst107) - [Powers of Provisional Authority](https://gstindia.net/topic/cgst108) - [Constitution of Appellate Tribunal and benches there of](https://gstindia.net/topic/cgst109)

**Offences and penalties**

Suggested Readings:-

1.The Goods and Services Act,2017

2.The Constitution (101st Amendment) Act ,2017

3.The **Integrated Goods and Services Tax (IGST) Act, 2017**

# 4. Shweta Jain, GST Law & Practice- A Section-wise Commentary on

#  GST, Taxmann Publications, 2017

# 5.Shann V.Patkar, GST Law Guide (August 2017 ),Taxmann Publications

# 6. Anandaday Misshra, GST Law & Procedure,2017 Edition,Taxmann

#  Publications

**PROJECT WORK**

Candidates will be required to work on a project. At the end of the course they are required to submit the project report on a topic approved by the college.

It will be evaluated for award of Grades viz., Excellent, Very Good, Good, Satisfactory or Not-satisfactory.

The Candidate who gets ‘Not-Satisfactory Grade’ has to resubmit the project, to become eligible for award of the Diploma.