

**UNIVERSITY OF MADRAS**  
**B.B.A. DEGREE COURSE IN BUSINESS ADMINISTRATION**  
**SYLLABUS WITH EFFECT FROM 2020-2021**

**BBA-DSC19**

**CORE-XIX: BUSINESS TAXATION**

**CREDITS:4**

**VI SEM/III YEAR**

**UNIT I:**

Objectives of Taxation – Canons Of Taxation – Tax System In India – Direct And Indirect Taxes – Meaning And Types.

**UNIT II:**

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods- Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty – Offences and Penalties – Settlement – Appellate Provisions.

**UNIT III:**

The Customs duty – Levy and Collection of customs duty – Organisation of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

**UNIT IV:**

Central Sales Tax Act – Levy and Collection of CST - Liability of Tax – Registration of dealers – Goods of Special Importance – Offences and penalties - Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT

**UNIT V:**

Definition of GST – Administrative structure of GST – Officers as per CGST Act - Officers as per SGST Act – Jurisdiction – Appointment- Powers- Procedure for Registration – Amendment of registration – Cancellation of registration.

**REFERENCE BOOKS:**

1. V.S.Datey, **Central Excise**, JBA Publishers, Edition 2013. Reddy .T.S and Y. hari Prasad reddy, **Business Taxation ( Goods & Services TAX - GST)**, Margam Publication, Edition 2019.
2. Srinivasan N.P and Priya Swami. M , **Business Taxation**, Kalyani publishers Edition 2013
3. Pagaredinkar, **Business Taxation**, Sultan Chand and Sons, 2012.
4. Senthil and Senthil, **Business Taxation**, Himalaya Publication, 4<sup>th</sup> Edition.
5. Vinodk.Singania, **Indirect Tax**, Sultan Chand and Sons, Edition 2013.
6. Dr. Vinodk.Singania and Dr. Monica Singhanian, **Students Guide to Income Tax (including service tax, vat)** , JBA Publishers, Edition 2013.