

**Model Syllabus for Taxation (Minor) in consonance with
Curriculum framework w.e.f. AY 2026-27**

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No.of Hrs /Week	No. of Credits
II	III	1	Indian Tax System	4	4

SEMESTER-III

COURSE 1: INDIAN TAX SYSTEM

Theory

Credits: 4

4hrs/week

Course Objectives

The course is designed to:

- Understand the constitutional framework of taxation in India and powers of the Union and States.
- Gain insights into the evolution, structure, and features of the Goods and Services Tax (GST).
- Explore the role of Excise Duty, its transformation post-GST, and its ongoing application.
- Identify and analyze various taxes imposed by State Governments such as professional tax, stamp duty, and motor vehicle tax.
- Examine the taxation functions of local bodies, including property tax and entertainment tax.

Course Outcomes(COs)

Upon successful completion of this course, students will be able: to

CO1: Explain the central and state powers of taxation and constitutional provisions including Schedule

CO2: Describe the evolution, components, and frame work of GST in India.

CO3: Analyze the concept and applicability of Excise Duty in the pre- and post-GST regime.

CO4: Identify key state-level taxes and evaluate their relevance and collection mechanisms.

CO5: Assess the significance of local body taxation and its role in municipal revenue generation.

Unit 1: Introduction: Meaning of Tax, Taxation–Types of Tax- Differences between Direct and Indirect Tax– Objectives of Tax-Concerned authorities (CBD T and CBIC) -Central and State Powers of Taxation Distribution of Revenues between Centre and States (Schedule VII of the Constitution of India) - Constitutional Provisions.

Unit 2: Introduction to Goods and Services Tax: Overview of GST: Pre- GST Tax Structure and Deficiencies- Genesis of GST in India- Concept of GST- Dual GST Model- Salient features of GST-Benefits of GST- Taxes Subsumed and Not Subsumed by GST- Structure of GST-SGST, CGST, UTGST and IGST- Features. GST Council: Introduction- Need- Structure- Recommendations- Features- Article 279A of Constitution of India.

Unit 3: Excise Duty and Its Provisions: Introduction- Overview of Excise duty – Types of Excise duty- Excise duty before and after GST - Excise Duty on petroleum and liquor - Point of differences between excise duty and GST- Excise duty in various states.

Unit 4: Taxes of the State Government: Taxes on Sale or Purchase of Goods; Tax on Professions, Trade and Callings; Motor Vehicles' Tax; Tax on Electricity; Stamp Duty; Land Revenue and other taxes.

Unit 5: Taxes of Local Bodies: Tax on Land and Buildings (Property Tax); Entertainment Tax, identify other state & other taxes.

Student-Centric Activities

- Assignment on different types of taxes generating revenue for the Government of India.
- Preparation of an organization chart of the GST Council.
- Study and report the Excise Duty revenue of various Indian states over the past two years.
- Student seminars on taxes levied by local bodies.
- Quiz programs on the evolution of GST and constitutional tax powers.
- Problem-solving exercises related to taxation in current economic conditions.

Reference Books:

1. Dr. Vinod K. Singhania: Direct Taxes—Law and Practice, Taxmann Publications.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes—Law and Practice, Sahitya Bhavan Publications.
3. Naveen Mittal: Principals of Income Tax Law and Practice
4. CA Sanjay MDhariwal: Goods and Services Tax
5. CA (Dr) K. MBansal: GST & Customs Law, Taxmann's Publications.
6. Indirect Taxes: V. S. Datey; Taxmann Publications Private Limited
7. Dr. Girish Ahuja and Dr. Ravi Gupta: Systematic approach to Indirect taxation including GST and Customs

Model Question Paper

SEMESTER – III

INDIAN TAX SYSTEM

(w.e.f. 2026-27)

Time: 3 hrs

Max. Marks 75

SECTION - A

Answer any Five of the following

5 X 3= 15 Marks

1. Short answer question from Unit-1
2. Short answer question from Unit-1
3. Short answer question from Unit-2
4. Short answer question from Unit-2
5. Short answer question from Unit-3
6. Short answer question from Unit-3
7. Short answer question from Unit-4
8. Short answer question from Unit-4
9. Short answer question from Unit-5
10. Short answer question from Unit-5

SECTION - B

Answer Five of the following One question from each Unit. 5 X 12= 60 Marks

11. Long answer question from Unit-1

OR

12. Long answer question from Unit-1

13. Long answer question from Unit-2

OR

14. Long answer question from Unit-2

15. Long answer question from Unit-3

OR

16. Long answer question from Unit-3

17. Long answer question from Unit-4

OR

18. Long answer question from Unit-4

19. Long answer question from Unit-5

OR

20. Long answer question from Unit-5