

EXHIBIT No.3

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2019-2020***

***Elective Courses (EC)***

**Taxation - Paper IV (Indirect Taxes – II)**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Payment of Tax and Refunds	10
02	Returns	10
03	Accounts, Audit, Assessment and Records	10
04	Introduction to Customs Act, 1962	15
05	Procedures under Customs Act	15
	<b>Total</b>	<b>60</b>

**AC – 15/04/2019**  
**Item No. – 4.44**

<b>Sr. No</b>	<b>Modules/Units</b>
<b>1</b>	<b>Payment of Tax and Refunds</b>
	Computation of Tax Liability, Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds
<b>2</b>	<b>Returns</b>
	Types of Returns and Provisions relating to filing of Returns
<b>3</b>	<b>Accounts, Audit, Assessment and Records</b>
	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.
<b>4</b>	<b>Introduction to Customs Act, 1962</b>
	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods
<b>5</b>	<b>Procedures under Customs Act</b>
	Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback

*Note; Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination.*