Course Syllabus

Gyanmanjari Institute of LAW

Semester-3 (LL.B)

Subject: Principles of Taxation Law LAWLL13512

Type of course: Major (Core)

Prerequisite: Knowledge of the division of powers between the Union and States and also Basic economic concepts such as GDP, fiscal policy, and types of taxes.

Rationale: Taxation forms the backbone of any modern legal and economic system. A sound understanding of tax law is **essential for law students** to appreciate how law interfaces with governance, economic development, and individual rights and obligations. This module provides foundational and advanced insights into the **structure, principles, and application of tax laws** in India, encompassing both **Direct Taxes (Income Tax)** and **Indirect Taxes (GST)**.

Teaching and Examination Scheme:

Teaching Scheme			Credits	Examination Marks					Total Marks
CI	T	P	C	Theory Marks		Practical Marks		CA	
				ESE	MSE	V	P	ALA	
05	01	00	06	100	30	00	00	20	150

Legends: CI-Classroom Instructions; T – Tutorial; P - Practical; C – Credit; SEE - Semester End Evaluation; MSE- Mid Semester Examination; V – Viva; CCE-Continuous and Comprehensive Evaluation; ALA- Active Learning Activities.

Course Content:

Sr. NO	Course Content	Hrs.	% Weight age
1	General Perspective • History of Tax Law in India • Fundamental Principles relating to tax laws • Governmental Financial Policy, Tax Structure and their role in the National Economy • Concept of Tax: Nature and Characteristics of Tax • Scope of Taxing Powers of Parliament, State Legislature and Local bodies	15	25
2	Concept of Income Tax • Basic Concepts: Income, Total Income, Income not Include in Total Income, Deemed Income, Clubbing of Income Assessment of Income Tax • Assesse • Person • Tax Planning • Chargeable Income • Heads of Income: Salaries, Income form house Property, Income from Business or Profession, Capital gains, Income from Other Sources • Deduction, Relief and Exemptions • Rate of Income tax	15	25
3	Powers and Function of Income Tax Authorities: • Income Tax Authorities • Power and Functions • Offences and Penal Sanctions • Settlement of Grievances	15	25
4	Goods and Service Tax • Concept, Object and Constitutional Amendment • Kinds of GST (CGST, SGST, and IGST) • Important Definitions of the GST, Aggregate	15	25

	Turnover, Place of Supply, Address of Delivery, Business, Capital Goods, Consideration, Input service • Input Tax Credit, Levy and Exemption of Input Tax Credit: Conditions, Registration, Person liable and not liable for Registration, Procedure, Deemed Registration • Payment of Tax, Interest, Penalty Etc. • Assessment: Self and Provisional, Audit, Powers of Inspection, Search, Seizure and Arrest, Provisions relating to Appeal and Reasons • Offence and Penalties under the Gujarat GST Act.		

Continuous Assessment:

Sr. No	Active Learning Activities	Marks
1	**Multi-Part Group-Based Simulation and Research:** Faculty Will provide a basic Structure of Indian Tax System. Students have to Discussion and make a perfect Analysis through group Discussion. They have to mention Role of Taxation in Government Financial Policy. Students have to Upload Research on GMIU Web Portal.	10
2	**Tax Role-Play – You're the Tax Authority:** Faculty will assign role of Tax Authorities to the Students like: Income tax officer, Business Owner, GST Official, Appellate Tribunal, Judge. Students have to create Scenarios like incorrect tax filing, dispute over GST Registration, Penalty Imposition. Students have to solve with Their Capacity of Understanding the Tax system and Upload That File on GMIU Web Portal.	10
Total		20

List of Suggested Tutorials

Sr. No	Suggested Tutorials
1	General information of Tax.
2	Discussion on Income Tax.

3	Discussion on Indian Tax System.
4	Role and Importance of Economy for Development of Country.
5	Discussion on Indian Economy Policy.
6	Presentation of Students.
7	Case Study Through Live Law Application.
8	Discussion on Pattern of Tax.
9	Session for GST and Other Tax.
10	General Overview and Case Study Related Indian Tax System.

Suggested Specification table with Marks (Theory): 60

Distribution of Theory Marks (**Revised Bloom's Taxonomy**)						
Level	Remembrance (R)	Understanding (U)	Application (A)	Analyze (N)	Evaluate (E)	Create (C)
Weightage	40%	40%	-	10%	10%	0%

Note: This specification table shall be treated as a general guideline for students and teachers. The actual distribution of marks in the question paper may vary slightly from above table.

Course Outcome:

After learning the course, the students should be able to:	
CO1	Explain the evolution and historical milestones of tax law in India, from ancient systems to post-independence reforms.
CO2	Demonstrate the ability to apply tax planning principles to identify chargeable income and suggest lawful strategies for minimizing tax liability.
CO3	Interpret provisions related to tax offences, penalties, and prosecutions under the Income Tax Act and explain their implications for non-compliance.
CO4	Explain the concept, objectives, and constitutional amendments that led to the implementation of GST in India.

Instructional Method:

The course delivery method will depend upon the requirement of content and the needs of students. The teacher, in addition to conventional teaching methods by black board, may also use any tools such as demonstration, role play, Quiz, brainstorming, MOOCs etc.

From the content 10% topics are suggested for flipped mode instruction. Students will use supplementary resources such as online videos, NPTEL/SWAYAM videos, e-courses. The internal evaluation will be done on the basis of Active Learning Assignment.

Practical/Viva examination will be conducted at the end of semester for evaluation of performance of students in the laboratory.

Reference Books:

[1]Taxation law :Mukesh Patel

[2] Law of Income Tax :SampathIyenger, Bharat Law house, New Delhi

[3] TAXMANN’S GST Ready Recknoer : V.S. Datey

[4]Income tax :Jamanadas& CO.