Gyanmanjari Innovative University

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
				Theory Marks		CA	
CI	T	P	C	ESE	MSE	ALA	
05	01	00	06	100	30	20	150

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

Course Content:

Sr. No.	Course Content	Hrs.	% Weightage
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	20
2	**Concept of Income Tax** • Basic Concepts: • Income • Total income • Income not included in total income • Deemed income • Clubbing of income • Assesee • Person • Tax Planning • Chargeable income	15	20
3.	**Heads of Income:** • Heads of income • Salaries • Income from house property • Income from business or profession • Capital gains • Income from other sources • Deductions, relief and exemptions	15	20

	• Rate of income tax		
4	**Powers and Function of Income Tax Authorities:** • Income Tax Authorities- Their appointment- Jurisdiction Powers and functions • Provisions relating to collection and recovery of Income Tax, Refund of tax • Appeal and revision provisions, offences and penalties.	15	20
5	**Constitutional Perspectives relating to Taxation Laws and Inter-State Goods & Service Tax:** • Concept of Tax- Nature and characteristics of taxes • Constitutional Provisions Art. 265 to 289 –Article 279-A • GST Council - Direct and Indirect taxes Tax evasion and tax avoidance. • Scope of taxing powers of Parliament, • Doctrine of Unjust Enrichment • Integrated Goods and Services Tax Act, 2017 its Object, Reasons, Salient Features, Goods and Services • Place of supply –Imported into or Exported from India, • Location of Supplier/recipient is in India or outside India, Refund, apportionment of tax and settlement of fund, Transfer of Input Tax Credit	15	20

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 discuss 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	Credit -1 (15 Hours)
1	Prepare a comparison chart highlighting the differences between Direct Taxes and Indirect Taxes, covering aspects such as meaning, examples, incidence, collection, and legal provisions. Submit the work in PDF format.	1
2	Identify a recent amendment, circular, notification, or important judicial decision relating to Taxation Laws. Prepare a classroom presentation explaining the background, legal changes, and their practical impact on taxpayers	1

3	Group discussion on Exempted Income and Agricultural Income – Study the concept of exempt income and the provisions relating to agricultural income under the Income Tax Act. Analyze the conditions for exemption and their significance in tax computation.	2
4	Procedure Presentation on Filing of Income Tax Returns and Assessment Procedure – Explain the procedure for filing Income Tax Returns and the different modes of assessment under the Income Tax Act. Discuss the importance of timely compliance and statutory obligations of taxpayers.	2
5	Group discussion on Advance Tax, TDS and Tax Collection Mechanism – Understand the concepts of Advance Tax, Tax Deducted at Source (TDS) and the tax collection mechanism. Explain their objectives, applicability and role in ensuring efficient tax administration.	1
6	Case Study on Reassessment, Appeals and Revision Proceedings – Analyze the legal provisions relating to reassessment, appeals and revision under the Income Tax Act. Discuss the remedies available to taxpayers against assessment orders with reference to practical cases.	2
7	Debate on Tax Planning, Tax Avoidance and Tax Evasion – Differentiate between tax planning, tax avoidance and tax evasion with suitable examples. Debate the legal and ethical implications of each concept in tax administration.	2
8	Presentation on Goods and Services Tax (GST): Basic Overview – Explain the concept, objectives and features of the Goods and Services Tax (GST). Discuss the structure, types of GST and its significance in the Indian indirect tax system.	1
9	Group discussion on Current Economic and Tax Reforms in India – Examine the recent economic and tax reforms introduced in India and their impact on businesses and taxpayers. Discuss important policy changes and their role in economic growth.	1
10	General Overview and Case Study on the Indian Tax System – Study the overall structure of the Indian taxation system through practical case studies. Analyze the application of direct and indirect tax laws in real-life situations and discuss significant judicial developments.	2
	Total	15

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	30%	30%	-	20%	20%	-

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 blackboard, 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] Patel, M. (2024). *Taxation law* (10th ed.). Asia Law House

[2] Singhania, V. K., & Singhania, K. (2025). *Direct taxes law and practice* (73rd ed.). Taxmann Publications.

[3] Taxmann Publications. (2025). *Students' guide to income tax including GST* (73rd ed.). Taxmann Publications.

[4] Ahuja, G. K., & Gupta, R. (2025). *Systematic approach to income tax* (45th ed.). Bharat Law House

[5] Rai, K. (2023). *Taxation law* (14th ed.). Allahabad Law Agency.