

**DEPARTMENT OF MANAGEMENT (DOM)**  
**I. K. GUJRAL PUNJAB TECHNICAL UNIVERSITY MAIN CAMPUS**

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D. No. IKGPTU/DOM/ 3720


DATED: 4/4/18

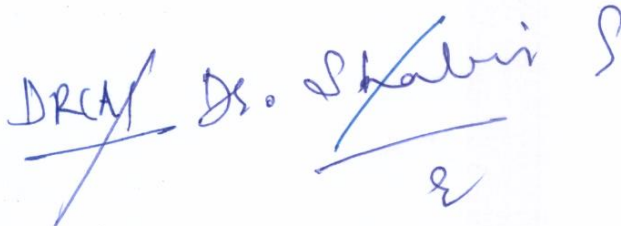
**Subject: Regarding approval of Minutes of Meeting of BOS, Faculty of Management.**

A meeting of BOS, Faculty of Management was held on 7/3/18 to revise the scheme and syllabus of various courses of management of IKGPTU. In the meeting, the syllabus of Indirect Tax Laws of B.Com 4<sup>th</sup> semester was also modified in light of the introduction of GST with effect from 1<sup>st</sup> July, 2017. The changed syllabus shall be implemented from the academic session 2017-2018. Minutes of meeting are attached herewith. You are requested to approve minutes of meeting.

  
(Dr. Pooja Mehta)  
Assistant Professor

  
(Harmeem Soch)  
Head of Department & Chairperson, BOS

  
(Dr. Balkar Singh)  
Dean Academics, IKGPTU

  
DR. Shalini S

Kindly put up note regarding S.No. 4 & 5.

SALBOS)   
5/4/18




**Minutes of meeting of BOS Management**  
**Venue: Conference Hall, 2<sup>nd</sup> Floor, PTU, Main Campus, Kapurthala**  
**Date: 7<sup>th</sup> March, 2018**

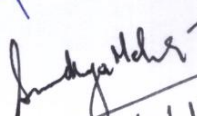
**Following members were present:**


**Dr. Harmeen Soch**, HOD, Department of Management, IKGPTU Main Campus, Kapurthala, (Chairperson)  
**Dr. S.K. Singla**, Professor, GNAIMT, Phagwara (Member)  
**Dr. Sandhya Mehta**, Associate Professor, GNIMT, Ludhiana (Member)  
**Dr. Parampal Singh**, Associate Professor, GNDE, Ludhiana (Member)  
**Dr. Raminder Pal Singh**, Associate Professor, SBSSTC, Ferozpur (Member)  
**Dr. Pooja Mehta**, Asstt. Professor, IKGPTU Main Campus, Kapurthala (Member)  
**Dr. Mandeep Kaur**, Asstt. Professor IKGPTU Main Campus, Kapurthala (Member)  
**Dr. Kapil Gupta**, Asstt. Professor IKGPTU Main Campus, Kapurthala (Member)  
**Ms. Pallavi Dawra**, Assistant Professor, PCTE Baddowal,

The members discussed in detail the agenda of the meeting and following decisions were taken:

1. The scheme of 1<sup>st</sup> and 2<sup>nd</sup> semesters of MBA was discussed in light of syllabus recommended by AICTE. The scheme will be finalized in the next meeting.
2. Program outcomes of MBA program of IKGPTU, Main campus can be formulated after the courses are designed according to learning outcomes as recommended by AICTE.
3. The syllabus of Indirect tax laws of BCOP 402 of B.Com 4<sup>th</sup> Semester was modified in light of introduction of GST with effect from 1<sup>st</sup> July, 2017. Revised syllabus is appended herewith. The changed syllabus shall be implemented from the academic session 2017-2018.
4. The board recommended changes in the nomenclature of following courses in accordance with the UGC regulations. Changes are mentioned as follows:
  - i. Bachelor of Management Studies (Rural Development): BBA (Rural Development)
  - ii. Bachelor of Management Studies (Health Spa and Resort): BBA (Health, spa and Resort)
  - iii. Bachelor of Management Studies (Service Industry Management): BBA (Service Industry Management)

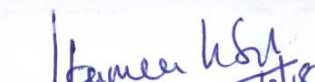
  
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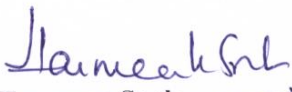
  
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5. From the list of courses, forwarded by Department of Academics for syllabus updation, BOS members have strongly recommended that M. Sc (Public Health Programme) and Master of Management Studies (Education and Counseling) cannot be the jurisdiction of BOS of Management. Hence, separated BOS be formulated to update syllabi of these course.

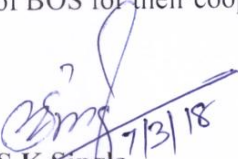
The chairman thanks all the member of BOS for their cooperation, guidance and assistance.

  
Dr. Harmeen Soch

  
Dr. Parampal Singh

  
Dr. Pooja Mehta

  
Ms. Pallavi Dawra (Special Invitee)

  
Dr S.K. Singla

  
Dr. Kapil Gupta

  
Dr. Raminder Pal Singh

  
Dr. Sandhya Mehta

  
Dr. Mandeep Kaur

## **BCOP 402**

### **INDIRECT TAX LAWS**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:** To gain knowledge of various provisions of Central Excise, Customs Laws, Service tax, VAT & Sales Tax and to understand the applications of provisions in different circumstances.

**UNIT-I** Features of Indirect Tax. Constitutional Validity. Indirect Tax Laws, administration and relevant procedures. The Central Excise Law, Goods, Excisable goods, Manufacture and manufacturer, Classification, Valuation, Related Person, Captive Consumption, CENVAT Basic procedures, Export, SSI, Job Work, Assessment, Demands, Refund, Exemption, Powers of Officers. Adjudication, Appeals & Settlement Commission.

**UNIT-II** Basic concepts of customs law ,Territorial waters, high seas ,Types of custom duties., Anti- Dumping Duty, Safeguard Duty ,Valuation , Customs Procedures, Import and Export Procedures, Baggage, Exemptions ,Warehousing, Demurrage ,Project Imports and Re- Imports, Export Promotion Schemes. EOU, Duty Drawback., Special Economic Zones.

**UNIT-III** Introduction, Nature of Service Tax. Service Provider and Service Receiver. Registration procedure, Records to be maintained, Classification of taxable services ,Valuation of taxable services. , Exemptions and Abatements Payment of service tax, Return Cenvat Credit Rules Export and import of services. Taxable Services.

**UNIT-IV** Introduction, definition of sale under CST ,Stock transfer, branch transfer under CST - Interstate sale, Various forms for filing of sales tax returns under CST .Sales outside territorial waters under CST , Procedures, VAT, Salient features of VAT.

Goods and Services Tax: Introduction, Genesis, Salient Features of GST.

#### **SUGGESTED READINGS/BOOKS:**

- V. S. Datey, Taxmann Publications.