



**SRM**  
UNIVERSITY  
(Under section 3 of UGC Act 1956)

SRM UNIVERSITY  
FACULTY OF SCIENCE & HUMANITIES  
DEPARTMENT OF B.COM. A&F & CS  
LESSON PLAN FOR THE EVEN SEMESTER 2014-15

SUBJECT NAME: Taxation - II

STAFF NAME: Dr.K.Selvasundaram

SUBJECT CODE: MAF1342

CLASS: II M.COM. (A&F)

Month	Unit	Date	Topics Covered	Title of the Book and Author	Chapter
Dece 14	I	Lecture 1	Assessment Procedure	Gaur&Narang	1
		Lecture 2	Tax Authorities	Gaur&Narang	3
		Lecture 3	TCS	Gaur&Narang	3
		Lecture 4	TDS	C.A Meterial	3
		Lecture 5	Efiling	C.A Material	3
		Lecture 6	Introduction to Wealth tax	C.A Material	3
		Lecture 7	Computation Welath tax	C.A Material	3
		Lecture 7	Exempted Wealth	C.A Material	3
		Lecture 8	Deemed Assets	C.A Material	3
		Lecture 9	Deemed Assets	Rahdankrishnan	3
		Lecture 10	Computation Net wealth	Rahdankrishnan	3
		Lecture 11	Computation Net wealth	Rahdankrishnan	3
		Lecture 12	Computation Net wealth	Rahdankrishnan	4
		Lecture 13	Computation Net wealth	Rahdankrishnan	4
		Lecture 14	Indirect Taxes in India	Rahdankrishnan	4
	II	Lecture15	Indirect Taxes in India	Rahdankrishnan	5
		Lecture 16	Indirect Taxes in India	Rahdankrishnan	5
		Lecture 17	Basics - Genesis – Types of Taxes	Rahdankrishnan	5
		Lecture 18	Basics - Genesis – Types of Taxes	Rahdankrishnan	5
Jan-15		Lecture 19	Basics - Genesis – Types of Taxes	Rahdankrishnan	5

		Lecture 20	Basics - Genesis – Types of Taxes	Rahdankrishnan	5
		Lecture 21	Customs Act, 1962:	Harprasad Reddy	5
		Lecture 22	Customs Act, 1962:	Harprasad Reddy	5
		Lecture 23	Customs Act, 1962:	Harprasad Reddy	5
		Lecture 24	Nature of restrictions on imports and exports- types of Customs Duties	Harprasad Reddy	5
		Lecture 25	Nature of restrictions on imports and exports- types of Customs Duties	Harprasad Reddy	5
		Lecture 26	Nature of restrictions on imports and exports- types of Customs Duties	Harprasad Reddy	5
		Lecture 27	Nature of restrictions on imports and exports- types of Customs Duties	Harprasad Reddy	6
		Lecture 28	Nature of restrictions on imports and exports- types of Customs Duties	Harprasad Reddy	6
		Lecture 29	Valuation of goods and clearance of imported goods-	Harprasad Reddy	6
		Lecture 30	Valuation of goods and clearance of imported goods-	Harprasad Reddy	
		Lecture 31	Valuation of goods and clearance of imported goods-	Harprasad Reddy	6
		Lecture 32	Valuation of goods and clearance of imported goods-	Harprasad Reddy	
		Lecture 33	Warehousing- Drawback of Customs Duties- Baggage Rules- Powers of Customs Officers Appeals- Penalties and Offences	Harprasad Reddy	6
		Lecture 34	Warehousing- Drawback of Customs Duties- Baggage Rules- Powers of Customs Officers Appeals- Penalties and Offences	Harprasad Reddy	
		Lecture 35	Warehousing- Drawback of Customs Duties- Baggage Rules- Powers of Customs Officers Appeals- Penalties and Offences	Harprasad Reddy	
Feb-15	III	Lecture 36	Warehousing- Drawback of Customs Duties- Baggage Rules- Powers of Customs	Harprasad Reddy	7

			Officers Appeals- Penalties and Offences		
		Lecture 37	Warehousing- Drawback of Customs Duties- Baggage Rules- Powers of Customs Officers Appeals- Penalties and Offences	Harprasad Reddy	7
		Lecture38	Warehousing- Drawback of Customs Duties- Baggage Rules- Powers of Customs Officers Appeals- Penalties and Offences Warehousing- Drawback of Customs Duties- Baggage Rules- Powers of Customs Officers Appeals- Penalties and Offences	Harprasad Reddy	7
		Lecture 39	Warehousing- Drawback of Customs Duties- Baggage Rules- Powers of Customs Officers Appeals- Penalties and Offences	Harprasad Reddy	7
		Lecture 40	Warehousing- Drawback of Customs Duties- Baggage Rules- Powers of Customs Officers Appeals- Penalties and Offences	Harprasad Reddy	7
		Lecture 41	VAT – Meaning and Features - Background of VAT/ MODVAT/ CENVAT -	Harprasad Reddy	7
		Lecture 42	VAT – Meaning and Features - Background of VAT/ MODVAT/ CENVAT -	Harprasad Reddy	7
		Lecture 43	VAT – Meaning and Features - Background of VAT/ MODVAT/ CENVAT -	Harprasad Reddy	7
	IV	Lecture 44	VAT – Meaning and Features - Background of VAT/ MODVAT/ CENVAT -		8
		Lecture 45	VAT – Meaning and Features - Background of VAT/ MODVAT/ CENVAT -	Harprasad Reddy	8
		Lecture 46	VAT – Meaning and Features - Background of VAT/ MODVAT/ CENVAT -	Harprasad Reddy	8
		Lecture 47	Input and Output eligible for	Harprasad Reddy	8

			VAT- Quantum and Mode of ailment of VAT-		
		Lecture 48	Input and Output eligible for VAT- Quantum and Mode of ailment of VAT-	Harprasad Reddy	8
		Lecture 49	Input and Output eligible for VAT- Quantum and Mode of ailment of VAT-	Harprasad Reddy	8
		Lecture 50	Input and Output eligible for VAT- Quantum and Mode of ailment of VAT-	Harprasad Reddy	8
		Lecture 51	Input and Output eligible for VAT- Quantum and Mode of ailment of VAT-		9
		Lecture 52	Input and Output eligible for VAT- Quantum and Mode of ailment of VAT-	Harprasad Reddy	
		Lecture 53	credit Procedure for VAT on Capital goods- Invoice for VAT	Harprasad Reddy	9
		Lecture 54	credit Procedure for VAT on Capital goods- Invoice for VAT	Harprasad Reddy	
		Lecture 55	credit Procedure for VAT on Capital goods- Invoice for VAT	Harprasad Reddy	9
Mar. – 15		Lecture 56	credit Procedure for VAT on Capital goods- Invoice for VAT	Harprasad Reddy	9
		Lecture 57	credit Procedure for VAT on Capital goods- Invoice for VAT	Harprasad Reddy	9
		Lecture 58	credit Procedure for VAT on Capital goods- Invoice for VAT	Harprasad Reddy	9

	V	Lecture 59	Service Tax- Definitions- Nature & Scope- Taxable Services-	Radha krishan	13
		Lecture 60	Service Tax- Definitions- Nature & Scope- Taxable Services-	Radha krishan	13
		Lecture 61	Service Tax- Definitions- Nature & Scope- Taxable Services-	Radha krishan	13
		Lecture 62	Service Tax- Definitions- Nature & Scope- Taxable Services-	Radha krishan	11
		Lecture 63	Service Tax- Definitions- Nature & Scope- Taxable Services-	Radha krishan	10
		Lecture 64	Service Tax- Definitions- Nature & Scope- Taxable Services-	Radha krishan	14
		Lecture 65	Service Tax- Definitions- Nature & Scope- Taxable Services-		14
		Lecture 66	Negative List - Procedure for Registration- Assessment	Radha krishan	14
		Lecture 67	Negative List - Procedure for Registration- Assessment	Radha krishan	14
		Lecture 68	Negative List - Procedure for Registration- Assessment	Radha krishan	14