



Bhavnagar University

Bhavnagar

Diploma in Taxation Laws and Practice.

Law D.T.P.O.I

No candidate shall be admitted to the examination of the Diploma in Taxation Laws and practice unless he has passed the B.Com. or the LL.B. Degree Examination of this University or of any other University recognized as equivalent thereto and has after passing the said examination duly kept his terms in this University. The candidate shall be required to keep two - thirds of the total number of lectures.

Law D.T.P.R.1

Candidates will be required to answer the following five papers each carrying 100 marks and or three hours duration.

- Paper I : 1. Indian Income Tax Act and its Rules with latest Amendments
100 Marks
- Paper II : 2. a) Gujarat Sales Tax Act and its Rules with latest Amendments & (85)
100 Marks
b) Central sales Tax Act and its Rules with latest amendments & (15)
- Paper III 3. a) Indian Gift Tax Act and its Rules with latest Amendments & (40)
b) Indian Wealth Tax Act and its Rules with latest amendments & (60)
100 Marks
- Paper IV 4.a) Bombay Stamp Act with latest amendments (40)
b) Gujarat Professional Act with latest amendments (15)
c) Sections and rules relating to Imposition of Taxes (45)
1. Gujarat Panchayat Act.
2. Gujarat Municipalities Act.
3. Municipal Corporation Act.

Paper V	5) Accountancy	100 Marks
	1. Rojmel - day book	
	2. Ledger-Posting.	
	3. Trial balance	
	4. Trading Account	
	5. Profit & Loss Account	
	6. Balance sheet of Sole - trading concern and partnership	
	7. Petty cash Book	
	8. Bank Reconciliation	
	9. Partnership Accounts	
	10. Elementary Theory of Accountancy	

Law D.T.P.R.2

The syllabus in the various subjects will be as above

Prescribed Readings:

For Papers I to IV-Government publications with rules with suitable English or Gujarati Books with commentary. For Paper -V Book of Accountancy (in Gujarati) Dwi Nondhi Nama Paddhati by D.J.Rana, Published by B.S. Shah Parakashan.

Law D.T.P.R.3

To pass the examination the candidate must have

- A. Obtained 33% marks, in each paper and
- B. Must have obtained 50% of the total marks obtainable.

Those of the successful candidates who obtain 66% or more of the total marks obtainable will be placed in First Class and those obtaining less than 66% will be placed in Second Class,

Add: The candidate who fails in examination but obtains fifty or more marks in any one subject will be exempted from appearing in that subject in the next two exemption and who passes with keeping exemption will be placed in pass class.