

**Department of Commerce**  
**University of Delhi**

Course : B.Com(Hons)	Semester : VI
Subject : Business tax procedures and management	
Paper No : DSE BCH 6.3(c)	

The meeting of the above mentioned paper was held at Hansraj College, University of Delhi on 5<sup>th</sup> Feb 2018 at 1:30 PM. The following guidelines were set in the meeting with the consent of all teachers and the representatives of Department of Commerce, University of Delhi:

**General Guidelines**

- 1) Provisions relating to FY 17-18 (AY 18-19) should be covered.
- 2) The tentative weightage of marks of each unit should be as per table given below:

Unit	Weightage of marks
I	25
II	20
III	15
IV	10
V	5

- 3) The Questions should be framed accordingly, to ensure that the requisite coverage of each section is given due effect in terms of marks given in the table. The internal choice should be given in such a manner so that the overall weightage of each unit is maintained according to the scheme mentioned above.
- 4) Questions from Unit I must have greater emphasis on numerical questions.
- 5) Total number of questions should be five (5) with internal choice.

**Unit Wise Guidelines**

**Unit I**

Advance Payment of tax

TDS – Provisions in respect of non-resident under section 195 and Section 194LA, 194LB, 194LBB, 194LBA, 194LBC, 194LC, 194LD may be covered briefly.

TCS

Documentation  
Returns  
Certificates  
Interest Payable by Assessee/Govt  
Collection and recovery of tax

## **Unit II**

Assessment, re-assessment, rectification of mistakes  
Appeals and revisions  
-Preparation and filing of appeals with appellate authorities  
-Drafting of appeal, statement of facts and statement of law

## **Unit III**

Penalties and prosecutions  
Settlement Commission  
Search, Seizure and Survey

## **Unit IV**

Transactions with persons located in Notified jurisdictional area  
General anti-avoidance rule  
Tax clearance certificate  
Securities transaction tax

## **Unit V**

Information Technology and tax administration  
TAN (Tax deduction and Collection Account Number), TIN  
e-TDS, e-TCS  
E-Filing of ITRS