



**POST GRADUATE TEACHING DEPARTMENT
LAW**

**RASHTRASANT TUKADOJI MAHARAJ NAGPUR
UNIVERSITY**



“(Established by Government of Central Provinces Education Department by Notification No. 513 dated the 1st of August, 1923 & presently a State University governed by Maharashtra Public Universities Act, 2016 (Mah. Act No. VI of 2017)”

Notification NO. _____ of 2023

**ADMISSIONS LEADING TO THE AWARD OF POST GRADUATE
DIPLOMA IN TAXATION LAWS (PGDTL)
(AUTONOMOUS) IN POST GRADUATE TEACHING DEPARTMENT OF LAW, RTMNU
UNDER THE FACULTY OF INTERDISCIPLINARY STUDIES**

The Post Graduate Diploma in Law is Programme governed by the RTM Nagpur University, through Post Graduate Teaching Department of Law imparts course leading to award of Post Graduate Diploma in Taxation Laws framed by considering the NEP 2020 and the Program is governed by Rules and Regulations for autonomous departments of RTM Nagpur University.

Interpretation Clause: Unless the context otherwise require, the following words shall have the meaning as assigned to them in this clause.

- a. **Academic Year:** One odd and one consecutive even semester together.
- b. **Programme:** It means the **One Year Post Graduate Diploma in Taxation Laws Programme** of study of study conducted in hybrid mode (both online & offline) and will have 2 Semester Pattern Examination, the successful completion of which would lead to the award of Post Graduate Diploma in Taxation Laws.
- c. **University:** - It means Rashtrasant Tukadoji Maharaj Nagpur University.
- d. **Course:** It is equivalent to a paper/subject in a programme. It is a complete unit of learning which will be taught and evaluated within semester. All courses need not carry the same weight. A course may be designed to comprise lecturing/tutorial/laboratory work/ fieldwork/ outreach, activities/ projects work/ vocational training/ viva/ seminars/

term papers/ assignments/ presentations/ self -study etc. or a combination of some of these.

- e. **Credit:** Credit means the unit by which the course work is measured. It is measured in terms of weekly clock hours assigned to a Course. One Credit is equivalent to one hour of teaching work (Lecture or tutorial) or two hours of practical work/fieldwork per week.

Admission and Intake:

Post Graduate Diploma in Taxation Laws Program is the self-finance course of the Post Graduate teaching Department of Law. Admissions shall be secured through the rules laid down by RTM Nagpur University, Nagpur.

POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL)	Intake Capacity
Post Graduate Diploma in Taxation Laws.	25 Seats

Intake and Reservation

The total number of students' intake is 25 students in Post Graduate Diploma in Taxation Laws Program. The number of students to be admitted in **POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL)** Program is limited to 25. No reservation policy adopted by the Post Graduate Teaching Department of Law, it means that the admissions are open for all categories.

Eligibility for Post Graduate Diploma in Laws:

Every Candidate seeking admission to the Post Graduate Diploma in Taxation Laws must have passed

any Graduation Degree. Graduation Course of this University or its equivalent degree of another statutory University recognized as equivalent to said degree of this University.

ADMISSION:

Eligibility Criteria for Admission: An applicant for admission to Post Graduate Diploma in Taxation Laws programme should have obtained Bachelor's Degree in faculty or any other equivalent degree by whatever name called either of Rashtrasant Tukadoji Maharaj Nagpur University or any other recognized University in India or abroad.

1. **Procedure of Admission:** - The admission to the Post Graduate Diploma in Taxation Laws Program will be prescribed by the University from time to time.
2. The admission process will be completed only after the student make the payment of fees and submission of required documents prescribed by RTMNU.
3. **Medium of Instructions and Examination:** The medium of instruction and examination for Post Graduate Diploma in Taxation Laws Program shall be English only.
4. A student admitted to Post Graduate Diploma in Taxation Laws program shall abide by the code of conduct for students issued by the PGTD of Law from time to time. This code of conduct deals with the discipline of the students in the departments and the University premises and outside. It may also deal with such other matters as are considered necessary for the general conduct of the students.
5. **Withdrawal/Cancellation-** Withdrawal/Cancellation will not result in the refunding of admission fees under any circumstances. The admission fee is absolutely non-refundable.

Dr. Payal Thaorey
Head, PGTD of Law,
RTM Nagpur University Nagpur.

**EXAMINATIONS LEADING TO THE AWARD OF POST GRADUATE
DIPLOMA IN TAXATION LAWS (PGDTL)**

1. **Duration of the Programme:** The duration of the Post Graduate Diploma in Taxation Laws (PGTL) programme shall be of **ONE Academic Year** with the Departmental Examinations at the end of semester.
2. The academic session will commence as per the calendar prescribed by PGT Department of Law, RTMNU.
3. An examination shall be held after the completion of each semester, and shall be held at such places and on such dates as may be notified by the PGT Department of Law, RTMNU from time to time. The fees for the examination shall be as prescribed by the University from time to time.
4. **Interpretation Clause:** Unless the context otherwise require, the following words shall have the meaning as assigned to them in this clause.
 - a. **Academic Year:** ONE year, two semesters constitute one academic year.
 - b. **ATKT** : means Allowed to Keep Term in Higher Semester as per the provisions of this Direction
 - c. **Choice Based Credit System (CBCS):** Choice Based Credit System provides Choice for students to select from the prescribed courses (core, elective or minor or soft skilled courses).
 - d. **Course:** It is equivalent to a paper/subject in a programme. All courses need not carry the same weight. A course may be designed to comprise lecturing/tutorial/laboratory work/fieldwork/outreach, activities/projects work/vocational training/viva/seminars/term papers/assignments/presentations/self-study etc. or a combination of some of these.
 - e. **Credit:** Credit means the unit by which the course work is measured. It is measured in terms of weekly clock hours assigned to a Course. One Credit is equivalent to one hour of teaching work (Lecture or tutorial) or two hours of

practical work/fieldwork per week.

- f. **Credit Point (CP):** It is the value obtained by multiplying the Grade Point by the Credit i.e. No. of Credits assigned for the course x Grade Points secured for that course.
- g. **Cumulative Grade Point Average (CGPA):** CGPA means the value obtained by dividing total number of credit points in all the semesters by the total number of credits in all the semesters. It is a measure of overall cumulative performance of a student over all semesters.
- h. **Grade Letter:** Grade Letter means an index to indicate the performance of a student in a particular course/ Paper. It is the transformation of actual marks secured by a student in a course/paper into a letter grade. There shall be a range of marks for each Grade.
- i. **Grade Point:** Grade Point means weightage allotted to each grade letter.
- a. **Programme:** One Year Post Graduate Diploma in Taxation Laws (PGDTL) Programme of study having Two Semesters. The successful completion of Semester pattern examination which would lead to the award of **POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL)**.

5. Examination Scheme

The student shall be evaluated for his/her academic performance in a theory (Lecture/ Tutorial) course through Continuous Assessment, Final Examination. The examinations shall be conducted as per the syllabi of POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL) Programme.

- a) Continuous assessment of students' performance through 'activity based learning' on the basis of heads such as projects, assignments, tutorials, open book tests, seminars, group discussions, quizzes, journal notes, library notes etc.
- b) Semester Pattern Examination shall be conducted as per schedule in academic calendar of the University for autonomous departments.
- c) End Semester Examination shall be conducted as per schedule in academic calendar of the University for autonomous departments.
- d) End semester examinations will be of three-hour duration. The duration of examination may vary as per the need of the theory course.

6. Withdrawals

- a) A student who wants to withdraw from a Program shall apply through the HOD to the Dean, on a prescribed format. The student will be awarded withdrawal grade 'W' at the end of the session. However, such application shall be made as early as possible and latest before the start of the End Examination.
- b) In case a student is unable to attend the weekly interaction sessions for more than two weeks, it will affect their internal assessment.
- c) In case the period of absence on medical grounds is more than two weeks, he/she shall inform to the HOD as soon as possible in written format with Medical Certificate.
- d) The Examination of each theory paper of POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL) programme shall be conducted at end of each semester. The scheme of theory examination will be decided from time to time. The theory examination shall be comprised of 60 marks while the internal assessment for 40 marks shall include tutorial/fieldwork/outreach, activities/projects work/ vocational training/ viva/ seminars/ term papers/ assignments/ presentations/ self –study, Publications/ subject knowledge enhancement/ library notes/case studies etc.
- e) Standard of Passing the Semester Examinations: In order to pass a particular examination, a candidate shall have to secure at least 50% of marks (theory and internal assessment taken together) in each course in the end semester examination. However, to be successful in the end semester examination the candidate needs to secure at least 50% marks from the aggregate marks of the semester. Where a candidate, therefore, fails in the end semester examination he/she will get exemption in only those passing heads in which he/she has secured 50% or more marks.
- f) **ATKT Rules:** - Rules of promotion of students from the lower to the higher semester shall be as prescribed by the University from time to time.
- g) Calculation of SGPA and CGPA for each semester will be done as per the RTM Nagpur University policy from time to time.
- h) Supplementary Exam Rules: - Supplementary Exam Rules shall be as prescribed by the University from time to time.
- i) Improvement of Grade/CGPA for each semester will be done as per the RTM Nagpur University policy from time to time.

The credit of individual course can be allotted to the candidates after the completion of the POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL) Programme.

POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL)

- a) The award of **POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL)** Programme, to an eligible candidate shall be made in accordance with the procedure laid down by the University. A student shall have to fulfill all the requirements for the award of the Degree within such period as may be specified by the university.
- b) The date of initial registration for the program shall normally be the date, on which the student formally registers i.e., takes final admission for the first time. This date shall be considered as the date of joining the program for all intents and purposes.
- c) A student shall be required to attend every lecture, tutorial and practical class. However, for late registration, sickness or other such exigencies, absence may be allowed as provided by the university policy.
- d) Indication of Attempt on Grade Card: The following Characters will be displayed in the Grade Card to indicate the attempts. The **POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL)** certificate will not have any such indication. Single Grade Card will be provided for the regular examinations. The Grade Cards of successive attempts will be separately provided. But it will be marked 'N' as already said.
N - Not in the First Attempt
- e) Incentive credits to the students participating in Technical / NCC / NSS / Games & Sports / Cultural Activities/ Skill courses for each semester will be done as per the RTMNU policy time to time.
- f) Attendance and Absence and Leave Rule for academic session will be done as per the university policy from time to time.
- g) **Equivalence and Absorption of students:** The students from previous batches of PGTDs of University of Non-autonomous pattern desirous of seeking admission to any PG Diploma / Degree in autonomous pattern, has to fulfill the prevailing ATKT norms of the PGTDs of University, to become eligible for admission. However, such students have to clear backlog courses if any, by appearing for the respective examinations of

University. In addition, the student also has to register and pass new courses, if any, introduced in earlier **POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL)** Program of the autonomous pattern of the PGTDs.

Dr. Payal Thaorey
Head, PGTD of Law, RTMNU.

POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL)

SYLLABUS

OUTLINE OF THE SYLLABUS

SEMESTER-I

Sr. No.	Name of the Paper	Maximum Marks	Minimum Marks	CREDITS (Total)
1.	DIRECT TAXES: BASIC STRUCTURE	Theory 60 I.A. 40	30 20	04
2.	INCOME TAX ACT-I (THEORETICAL)	Theory 60 I.A. 40	30 20	04
3.	INCOME TAX –II (AUTHORITIES)	Theory 60 I.A. 40	30 20	04
4.	INCOME TAX –III (PROCEDURAL)	Theory 60 I.A. 40	30 20	04
5.	SEMINAR PAPER-I	Theory 60 I.A. 40	30 20	04
TOTAL		500	250	20

SEMESTER-II

Sr. No.	Name of the Paper	Maximum Marks	Minimum Marks	CREDITS
1.	INDIRECT TAXES	Theory 60 I.A. 40	30 20	04
2.	GOODS AND SERVICES ACT-I	Theory 60 I.A. 40	30 20	04
3.	GOODS AND SERVICES ACT-II	Theory 60 I.A. 40	30 20	04

4.	PRACTICAL: 1. Project Work/Dissertation 2. Viva-voce	100 (60+40) 60 40	30 20	04
5.	Field Work • Visits to various Tax Authorities and Chartered Accountantsoffice, • Submission of Report on the Visits • Group Discussion and Presentations	20 20 60	10 10 30	04
TOTAL		500	250	20

SEMESTER-I
PAPER I (PGDTL-01)
Basic Structure of Income Tax Laws in India
CREDIT (04)

MODULE: I INTRODUCTION

- A. Historical Background of law of Taxation in India
- B. Constitutional provisions
- C. Fundamental Principles in Income Tax, its concepts, distinguish between Tax and Fee
- D. Union Budget, Finance Bill, Finance Act and Powers of the Parliament
- E. Government Finance policies regarding Law of Taxation considering Indian Economy

MODULE: II INCOME TAX RATE STRUCTURE AND ITS ROLE IN INDIAN ECONOMY

- A. Residential Status
- B. Non-Residential status
- C. Resident but not ordinary resident
- D. Previous Year, Financial Year, Assessment Year

MODULE III: BASIC CONCEPTS OF INCOME TAX

- A. Tax: fees and cess
- B. Capital Receipts, Capitals Expenditure, Revenue Receipts, Revenue Expenditure
- C. Tax Evasion and Tax Avoidance
- D. Direct and Indirect Taxes

SEMESTER-I
PAPER II (PGDTL-02)
INCOME TAX –I (THEORETICAL)
CREDIT (04)

MODULE I: HEADS/SOURCES OF INCOME

- A. Income from salary
- B. Income from House Property
- C. Income from Business, Profession or vocation
- D. Income from Capital Gain
- E. Income from Other Sources

MODULE II: BASIC EXEMPTIONS AND DEDUCTIONS UNDER IT ACT

- A. Income Exempt under sec. 10 of the IT Act
- B. Permissible deductions under chapter VI A of the Act
- C. Losses, set off and carry forward

MODULE III: KEY NOTE TERMS

- A. Double Taxation Relief
- B. Tax Evasion/ Tax Avoidance and Tax Planning
- C. Minimum Alternative Tax (MAT)
- D. Permanent Account Number (PAN)
- E. Tax Deducted at Source
- F. Tax Collected at Source
- G. Advance Tax

SEMESTER-I
PAPER III (PGDTL-03)
INCOME TAX –II (AUTHORITIES)
CREDIT (04)

MODULE I: Various Income Tax Authorities

- Functions & Powers
- Jurisdiction

MODULE II: COLLECTION AND RECOVERY OF INCOME TAX

- A. Advance Tax
- B. Tax Deducted at Source and Tax Collected at Source
- C. Regular collection and role of Tax officer.

MODULE III: PROCEDURE FOR FILLING OF VARIOUS TYPES OF INCOME TAX RETURNS

- A. Due dates, penal interest,
- B. penalties for non-filing of Income Tax Returns in time

SEMESTER-I
PAPER IV (PGDTL-04)
INCOME TAX –III (PROCEDURAL)
CREDIT (04)

MODULE I: ASSESSMENT PROCEDURE AND REOPENING OF ASSESSMENTS

- A. Self-Assessment
- B. Summery Assessment
- C. Scrutiny Assessment
- D. Best Judgement Assessment
- E. Faceless Assessment
- F. Reopening Assessment under sec. 148 of the IT Act

MODULE II: PROCEDURE FOR CONDUCTING SPECIFIC ACTIONS

- A. Surveys
- B. Search and Seizure

MODULE III: COMPUTATION OF INCOME AND ASSESSMENT PROCEDURE

- A. Income from salary
- B. Income from House Property
- C. Non- Resident Asseesee

MODULE IV: APPEAL PROVISIONS/ REVISION POWERS

- A. First Appeal before CIT (Commissioner of Income Tax)
- B. Second Appeal before Income Tax Appellate Tribunal
- C. High Court/Supreme Court
- D. Dispute Resolution committee
- E. Revisions under sec. 263, 264 of the IT Act

SEMESTER – I

COMPULSORY COURSE- (PGDTL-05)

SEMINAR COURSE- I (CREDIT-04)

Course Objective:

In order enhance the legal drafting and analysis skill this paper is introduced in the 1st semester. The students will learn the recent advances in research and the recent developments in the concerned subject, the seminar course is conducted through discussion and presentation by the students. Seminar shall be done under the personal guidance of the Mentor under the mentor-mentee scheme of the department.

During semester 1, the seminar topic can be selected from any legal subject.

Learning Outcomes:

- The students will be able to write research papers and interpret it in a logic manner in the presentation.
- The students will be able to apply research techniques

The students are required to undertake a research on any relevant law topic under the supervision of the mentor allotted by the department. The time frame to complete this research project is 16 weeks from the commencement of the academic session. RTMNU PGTD Law. The topic and title for the research paper will be finalized by the guide in consultation with the Head of the Department in the beginning of 1st semester. The mentor will monitor the progress and process of research executed by the students for the internal assessment of this course. During submission, the seminar paper must be of 3000 words excluding footnotes. This course includes submission of seminar paper followed by presentation before the panel appointed by the Head of the Department.

SR. NO.	ACTIVITY	CREDITS	MAX. MARKS	MIN. MARKS

1.	Seminar Paper Submission & Presentation	4 Credits	IA 40 Th. 60	IA 20 Th 30
2.	TOTAL MARKS		100	50

GENERAL INSTRUCTIONS:

- Students shall submit at least one hard copy along with softcopy in pdf format of their seminar paper and Power Point Submission is required for presentation of seminar paper.
- The seminar paper shall be approved and duly signed by their respective mentor. Seminar paper without the mentor's signature will not be accepted.
- For SLR Format -- Times New Roman, Font 12, 1.5 spacing, Font size 10 (for footnotes, without spacing), Margin- 1.5cm left, 1-1-1 cm on the remaining sides.
- Standard Indian Legal Citation to be used for inserting the footnotes.
- As the submission of seminar paper is made for the partial fulfilment of Post Graduate Diploma in Taxation Laws Programme, the copyright of the paper will remain with RTM Nagpur University.
- For seminar presentation viva- each student will get 15 minutes to present the seminar paper followed by the question and answer session.

Seminar Paper shall have the following structure:

♣ Cover page

♣ Certificate

♣ Acknowledgement

♣ Research Methodology

- Objective of the paper
- Rationale of the paper
- Hypothesis of the paper
- Research questions

- Introduction
- Contents (Can be included through various heading & sub-headings)
- Conclusion
- Recommendations
- Bibliography

SEMESTER II

PAPER – VI (PGDTL 06)

INDIRECT TAXES (CREDIT-04)

MODULE I: Concept of Indirect Taxes

Constitutional Framework for Indirect Taxes

MODULE II: CUSTOMS ACT, 1962

- A.** Historical Background and fundamental principles in imposing Custom Duty
- B.** Definitions and Kinds of Custom Duty
- C.** Duty Draw Back Rules and other concessional schemes

MODULE III: EARLY LEGISLATIONS DEALING WITH INDIRECT TAXES BEFORE GST (RELEVANT SECTIONS ONLY)

- A.** Maharashtra Value Added Taxes, (MVAT) 2002
- B.** Central Sales Tax Act, 1956
- C.** Central Excise Act, 1944
- D.** Service Tax Act, 1994
- E. INTRODUCTION TO GOODS AND SERVICES**

ACT, 2017 (GST)

Need of the New Act

Objectives of the Act

SEMESTER II

PAPER – VII (PGDTL07)

GOODS AND SERVICES ACT-I (CREDIT-04)

MODULE I:

- A.** Introduction to Central Goods And Services Tax Act, 2017.
- B.** Integrated Goods And Services Tax Act, 2017.
- C.** State Goods And Services Tax Act, 2017
- D.** Union Territory Goods And Services Tax Act, 2017
- E.** Goods and Services (Compensation to States) Act, 2017

MODULE II: GOODS AND SERVICES TAX ACT, 2017

(GST)

PART-I

- A.** Constitutional Framework of Goods and Services Tax
- B.** Taxable event
- C.** Concept of Supply
- D.** Levy & Collection of taxes

PART-II

- A.** Composition Scheme in GST
- B.** Reverse charge mechanism under GST

MODULE-III

- A.** Assessment procedure under GST
- B.** Cancellation of Registration under GST
- C.** Restoration of Registration under GST

SEMESTER II

PAPER – VIII (PGDTL08)

GOODS AND SERVICES ACT-II (CREDIT-04)

MODULE: I Procedural Compliance under GST

- A. Registration under GST
- B. Tax invoices, Debit & Credit Notes

MODULE II: KINDS OF GST

- A. Central Goods and Services Tax, (CGST) meaning, its applicability, Benefits.
- B. State Goods and Services Tax, (SGST) meaning, its applicability, Benefits
- C. Integrated Goods and Services Tax, (IGST) meaning, its applicability, Benefits.
- D. Union Territory Goods and Services Tax, (ITGST) meaning, its applicability, Benefits.

MODULE III Overview of GST

- A. Input Tax Credit on Input Goods
- B. Input Tax Credit : Taxable as well as Exempted Goods
- C. Switch over from Composition levy
- D. Advance Ruling
- E. Constitution of Authority for Advance Ruling

READING LIST

1. Income Tax Act (As amended by Finance Act, 2023.) by Taxmann, 68th Edition, 2023.
2. Bharat's 'Direct Tax Manuals' (3 Volumes)
3. Taxman's Direct Taxes: Law & Practice.
4. GST guide for students: Making GST- Good and Simple Tax. Publisher: Neelam Book House. Author: CA Vivek KR Agarwal. Publishing date: 1 January 2017.
5. Taxmann's GST Law & Practice –
6. Taxmann's GST & Customs Law – Most updated, amended.
7. Taxmann's Tax Practice Manual by Gabhawala & Gabhawala – 9th Edition 2023 Bharat's GST Law & Procedure (Set of 3 Vols) by Ashok Batra – 7th Edition 2023

SEMSTER-II

COMPULSORY PAPER (PGDTL- 09)

DISSERTATION (CREDITS-04)

(MARKS – 100)

COURSE OBJECTIVE: Students are required to submit a dissertation of ATLEAST in the Range of minimum 80 pages on a topic from the optional group offered by them. The dissertation is expected to be an in depth, analytical or critical analysis of a legal problem of contemporary significance in the field chosen by the student and must incorporate copious reference to judicial decisions, law review articles, books, monographs relevant to the topic in the form of footnotes and bibliographical references.

LEARNING OUTCOME:

- The students will be able to develop analytical skill towards understanding the rationale behind the contemporary trends in the field of law.
- Students will be able to undertake law-based analysis and interpretation of the secondary data through doctrinal/qualitative/multi-model research.
- Students will get acquaint with the analysis and interpretation of secondary data.
- Students will be able to figure out the major findings and propose recommendations based on their research.

REQUIREMENTS:

The students shall be examined at an oral examination (viva) on the strength of the dissertation (written work.) The dissertation will carry 100 marks and it should be submitted (one hard copy and a soft copy in pdf form) to Head of the Department one month before the Semester ends i.e., the Fourth Semester. The viva exam shall be held as per the examination schedule of every year. The supervisor for dissertation shall be the teaching member of the Dept. of Law. The students shall need to finalize the topic for dissertation in consultation with the supervisor and the Head of

the Department within a month after the Semester has started. The topic and title of dissertation must be approved by the Department Research Committee.

After the dissertations have been submitted, they shall be evaluated by the external examiner along with the Head of the Department and/or internal examiner. The examiner will evaluate the dissertation considering the following points:

- a) Coverage of subject matter.
- b) Arrangement and presentation.
- c) Research Methodology
- d) Nature of references and materials used.
- e) Critical appreciation and original contribution of the Candidate.

SR. NO.	ACTIVITY	MAXIMUM MARKS	Minimum Marks
1.	DISSERTATION Written Submission	60	30
2.	VIVA VOCE INTERNAL EXAM	40	20
	TOTAL	100 Marks	50 Marks

The students have to write their dissertations as per the guidelines of Research Methodology given below.

GENERAL INSTRUCTIONS:

- Students shall submit at least one hard copy along with softcopy in pdf format of their dissertation.
- The dissertation shall be approved and duly signed by their respective guides and the Head of the department. Dissertation without the guide's signature will not be accepted.
- For Dissertation Format -- Times New Roman, Font 12, 1.5 spacing, Font size 10 (for footnotes, without spacing), Margin- 1.5cm left, 1-1-1 cm on the remaining sides.
- Standard Indian Legal Citation to be used for inserting the footnotes.
- As the submission of Dissertation is made for the partial fulfilment of Post Graduate Diploma in Taxation Laws Programme, the copyright of the Dissertation work will remain

with RTM Nagpur University.

Students are required to follow the steps given below for preparation of Doctrinal Research

A. Step by step procedure to be followed for Doctrinal Research:

- A. Approval of the title
- B. Collection of material
- C. Review of literature
- D. Problem
- E. Objectives
- F. Rationale
- G. Hypothesis
- H. Chapterization
- I. Collection of Data
- J. Analysis and Interpretation of data
- K. Report Writing
- L. Preparation of Bibliography
- M. Preparation of List of cases
- N. Abbreviation

B. Doctrinal Research shall have the following structure:

- Cover
- Cover page
- Certificate
- Acknowledgement
- List of Case Laws.
- List of Tables
- Abbreviations
- Contents

SCHEME OF CHAPTERISATION:

INTRODUCTION

♣ Part A- Theoretical Background

♣ Part B- Research Methodology

Chapter I

Chapter II

Chapter III

Chapter

IV MAJOR FINDINGS

CONCLUSION

SUGGESTIONS.

Bibliography

Annexures:

- Acts, Bills, Maps, etc.
- Case laws

C. Research Methodology:

1. Title of the Study
2. Problem of the study
3. Rationale of the study
4. Objectives of the study
5. Hypothesis
6. Review of Literature
7. Operational concepts & Variables of the study
8. Research Design
 - i) Nature/ Type of the study
 - ii) Method of Data Collection
 - iii) Sources of Data Collection
9. Limitations of Study
10. Chapterisation
11. Time Schedule
12. Possible contribution of the study

SEMESTER – II

COMPULSORY COURSE- (PGDTL-10)

FIELD WORK (CREDIT-04)

SR. NO.	ACTIVITY	Maximum Marks	Minimum Marks
1.	Visits to various Income Tax Authorities & chartered Accountant office	20	10
2.	Submission of Report on the Visit	20	10
3.	Group Discussion and Presentations	60	30
TOTAL		100	50

