### Learning Objective:
To gain expert knowledge of the principles of the indirect tax laws and the relevant rules and principle emerging from leading cases. (Topics are covered based on the amendments made from time to time)

### UNIT 1: The Goa Value Added Tax (VAT)

### UNIT 2: Service Tax
(12 Hours)
Nature of levy of Service Tax – Taxable event – Valuation – Classification of service - Basics of service tax
– General exemptions – general exemptions to small service providers – abatement and composition in case of some services – service tax credit - Registration – Invoice – records to be maintained by assessee – Payment of Service Tax – Service Tax Returns – Self assessment – demand of tax – refund of excess tax paid – interest for delayed payment of tax – Services on which tax payable (only names of services and no details)

### UNIT 3: Central Excise Act, 1944; Central Excise Tariff Act 1985

### UNIT 4: Central Excise Act, 1944; Central Excise Tariff Act 1985
(12 Hours) Concept of Cenvat Credit – Cenvat credit of input service – input service distributor – Cenvat credit of duty paid on capital goods – taking and utilisation of credit – reversal of credit - Basic procedures in Central excise – registration of factory – payment of excise duty – returns under central excise – Demand of duty – Refund of duty – Assessee – Assessment – Provisional Assessment - Excise concession to small scale industries

### UNIT 5: Customs Act, 1962 and Customs Tariff Act, 1975

### Suggested Readings:
5. Rafi Mohd., Bharat’s Indirect Taxes, Bharat Law House Pvt Ltd., New Delhi, 2012
6. Pande Ratan, VAT: the new tax system, Abhishek Publications, Chandigarh, 2005