

CIRCULAR :-

A reference is invited to the Scheme and Syllabi of papers at the B.Com degree course under the revised pattern vide this office circular No. UG/313 of 2005 dated 5th August, 2005 and the Principals of the affiliated Colleges in the faculty of Commerce and Professor cum Director, Institute of Distance Education are hereby informed that the recommendation made by the Board of Studies in Accountancy at its meeting held on 18th September, 2006 has been accepted by the Academic Council at its meeting held on 10th November, 2006 vide item No.4.9 and that in accordance therewith, the nature of work of 20 marks in the subject of Direct and Indirect Taxation (Theory and Practical) (Paper and Practical Pattern) (Applied Component) at the T.Y.B.Com. examination is as under:-

Direct and Indirect Taxation (Theory and Practical) (Paper and Practical Pattern)

- (A) For regular students final examination at the University level to be conducted for maximum 80 marks- Duration two and half hour.

- (B) **Section I : Direct Taxes (Income Tax)**

1. No. of questions to be set	6
2. No. of questions to be answered	4
3. No. of Compulsory question (On Computation of Income)	1
4. No. of questions on problem of Computation of Income	4
5. No. of theory questions	2
1. <u>Marks Allocation</u>	
Compulsory	18
Others (each)	14

- (c) **Section II :**

	M.V.A.T.	C.S.T.
1. No. of question to be set (with Internal option)	2	2
2. No. of question to be answered	1	1
3. No. of question on theory	0	2
4. No. question on practical (each question to carry 10 marks)	2	0

- (D) For I.D.E. students there will be Sec.III – Duration 30 minutes.

One question on Income Tax Act (Practical Topic) carry 10 marks

Two questions on MAVT Act (Theory Topics) with internal option.

Student has to answer one question.

Each question to carry 10 marks.

(E) Project Work/Practical at College level for Maximum 20 Marks:

Student should be asked to prepare a 'Journal' and should be given questions on both theory and practical topics of Section I and Section II as follows:

(i) For Section I :

Not less than 2 topics (at the option of the college) of theory and practical carrying overall 05 marks and 05 marks for oral presentation of Student based on Journal.

(ii) For Section II :

Not less than 2 topics (at the option of the college) of theory on MAVT carrying overall 05 marks and 05 marks for oral presentation of student based on Journal.

MUMBAI-400 032

5th December, 2006

for REGISTRAR.

To,

The Principals of the affiliated colleges in the faculty of Commerce. & Professor cum Director Institute of Distance Education.

AC/4.9/10.11.06

No.UG/ 481 -A of 2006,

MUMBAI-400032

5th December, 2006

Copy forwarded with compliments for information to :-

- 1) The Dean, Faculty of Commerce.
- 2) The Chairman, Board of Studies in Accountancy

for REGISTRAR

Copy to:-

The Director, Board of College and University Development, the Deputy Registrar (Eligibility and Migration Section), the Director of Students Welfare, the Personal Assistants to the Vice-Chancellor, the Pro-Vice-Chancellor, the Registrar and the Assistant Registrar, Administrative, Ratnagiri for information.

The officer on Special Duty & Controller of examinations (10 copies), the Finance and Accounts officer (2 copies), Record Section (5 copies), Publications Section (5 copies), the Deputy Registrar, Enrollment, Eligibility and Migration Section (3 copies), the Deputy Registrar, Statistical, Affiliation Section (2 copies), the Director, Institute of Distance Education, (10 copies) the Director University Computer Center (IDE Building), Vidyanagari, (2 copies) the Deputy Registrar (Special Cell), the Deputy Registrar, (PRO). The Assistant Registrar, Academic Authorities Unit (2 copies) and the Assistant Registrar, Executive Authorities Unit (2 copies). They are requested to treat this as action taken report on the concerned resolution adopted by the Academic Council referred to in the above Circular and that no Separate Action Taken Report will be sent in this connection. The Assistant Registrar Constituent Colleges Unit (2 copies), BUCT (1 copy), the Deputy Account, Unit V(1 copy), the In-charge Director, Centralize Computing Facility (1 copy), the Receptionist (1 copy), the Telephone Operator (1 copy), the Secretary MUASA (1 copy), the Superintendent, Post-Graduate Section (2 copies), the Superintendent, Thesis Section (2 copies)