

**B. A. (PASS) IN  
ADVERTISING SALES  
PROMOTION & SALES  
MANAGEMENT**

**B. A. (PASS) IN  
COMPUTER APPLICATIONS**

**B. A. (PASS) IN  
TOURISM & TRAVEL  
MANAGEMENT**

**B. A. (PASS) IN  
FOREIGN TRADE & PRACTICE**

**B. A. (PASS) IN  
TAX PROCEDURES & PRACTICE**

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# UNIVERSITY OF DELHI

## SCHEME OF EXAMINATION

AND

## COURSES OF READING

FOR

B.A. (Pass)



- (1) Advertising, Sales Promotion & Sales Management
- (2) Computer Applications
- (3) Tourism & Travel Management
- (4) Foreign Trade Practice
- (5) Tax Procedures & Practices

Part I Examination, 1999

Part II Examination, 2000

Part III Examination, 2001



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Syllabi applicable for the students seeking admission to the B.A. (Pass) Course in the academic Year, 1998-99

Price : Rs. 15/-

4/1/99



ИЛЛЕР ПО УТИЗРЕНИЮ

МУЛТИМАДИАЛЬНЫЕ

ДИДАКТИЧЕСКИЕ

КОР

В.Д.М.

Информация о работе и о результатах ее выполнения

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SUMMARY CHART  
ADVERTISING, SALES PROMOTION AND  
SALES MANAGEMENT

Sl. No.	Year	Semester	Paper	Name of Paper	L T P				Total Load	Exam		How The TRA
					P	Week	Teaching	T		P	HRS	
1	2	3	4	5	6	7	8	9	10	11	12	
1.	1st Yr.	I	I	Marketing Communication-I	3	3	—	6	3	—	—	
2.	1	II	II	Advertising (I) - I	3	3	—	6	3	—		
3.	II	III	III	Marketing Communication-II	3	3	—	6	3	—		
4.	II	IV	IV	Advertising (I) - II	3	3	—	6	3	—		
5.	On-the-job Training				4 Weeks							
6.	2nd Yr.	III	V	Advertising (II) - I	3	3	—	6	3	—		
7.	III	VI	VI	Personal Selling & Salesmanship-I	3	3	—	6	3	—		
8.	IV	VII	VII	Advertising (II)-II	3	3	—	6	3	—		
9.	IV	VIII	VIII	Personal Selling & Salesmanship-II	3	3	—	6	3	—		
10.	On-the-job Training				4 Weeks							
11.	3rd Yr.	V	IX	Management of the Sales Force	4	2	—	6	3	—		
12.	V	X	X	Sales Promotion & Public Relations	2	4	—	6	3	—		
13.	VI	XI	XI	Project Report and Report on-the-job Training I & II				6				
14.	VI	XII	XII	Entrepreneurship Development				6				

# ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT

## Objectives :

This course is intended to impart knowledge and develop skill among the participants in the field of marketing communication, so as to equip them to man junior and lower-middle level positions in the fast-growing and challenging business areas of advertising, sales promotion, selling and sales management and public relations.

The course shall consist of six papers, two each of the three years of Under-graduate programme in Indian Universities and other institutions. The six papers are :

1. Marketing Communication
2. Advertising I
3. Advertising II
4. Personal Selling and Salesmanship
5. Management of the Sales-Force
6. Sales Promotion and Public Relations

All the papers will be handled so as to have practical orientation, with Indian cases and examples.

## Paper-I : Marketing Communication

- Nature and Importance of Communication
- Communication process. Elements of the Communication process. Application of Communication process in marketing. Steps in developing effective marketing communication.
- Methods of Marketing Communication
- Advertising, personal selling, public relations, sales promotion. Their meaning and distinctive characteristics.
- Setting up of Targets - Policies, strategies and methods of achievements
- Integrated Communication in Marketing.

## Suggested Readings :

1. Philip Kotler  
*Marketing Management* 7th Edition  
(Prentice-Hall of India, New Delhi, 1991)
2. William J. Stanton  
& Charles Futrell  
*Fundamentals of Marketing*, 8th Edition (McGraw Hill, Chap. 18)
3. Subroto Sen Gupta  
*Cases in Advertising and Communication Management in India* (IIM, Ahmedabad).



**Paper-2 : Advertising I**

- Importance of advertising in modern marketing. Role of advertising in the national economy.
- Types of advertising : Commercial and non-commercial advertising ; primary demand and selective demand advertising ; classified and display advertising ; comparative advertising ; co-operative advertising.
- Setting of advertising objectives
- Setting of advertising budget. Factors affecting the advertising expenditure in a company.
- Advertising message. Preparing an effective advertising copy ; Elements of a print copy ; Headlines, illustration, bodycopy, slogan, logo, seal of approval
- Role of Colour, Elements of a broadcast copy. Copy for direct mail.

**Suggested Readings :**

1. Wright, Winters and Zeigler  
*Advertising Management* (McGraw-Hill) (Relevant Chapters)
2. Dunn and Barban  
*Advertising : its role in modern marketing* (The Drydon Press) (relevant chapters)
3. Manendra Mohan  
*Advertising* (Tata McGraw-Hill) (Relevant chapters)
4. Philip Kotler  
*Marketing Management*, 8th Ed (Prentice Hall of India), Chap. 22
5. Subroto Sengupta  
*Cases in Advertising and Communication Management in India* (IIM Ahmedabad).

**Paper-3 : Advertising II**

- Advertising Media. Types of Media : Print Media, (Newspaper and Magazines, Pamphlets, Posters and Brochures), Electronic Media (Radio, Television, Audio Visuals, Cassettes), other Media (Direct mail, outdoor media), Their characteristics, merits and limitations. Media scene in India. Problems of reaching rural audience and markets. Exhibitions and Media Press Conference.
- Media Planning. Selection of Media category. Their reach, frequency and impact. Cost and other factors influencing the choice of media.
- Media Scheduling.
- Evaluation of advertising effectiveness. Importance and difficulties. Methods of measuring advertising effectiveness. Pre-testing and post-testing. Communication effect. Sales effects.
- Regulation of advertising in India. Misleading and deceptive advertising and false claims.
- Advertising agencies. Their role and importance in advertising and false claims.
- Advertising agencies. Their role and importance in advertising. Their organisation patterns, Functions, Selection of advertising agency. Agency Commission and fee.
- Advertising Department. Its functions and organisation.

**Suggested Readings :**

*Same as for Paper - 2 (relevant chapters)*

**Paper-4 : Personal Selling and Salesmanship**

- Nature and importance of personal selling. Door-to-door selling : Situations where personal selling is more effective than advertising. Cost of advertising Vs. Cost of Personal selling.
- AIDA model of selling. Types of selling situations. Types of sales persons.
- Buying motives. Types of markets. Consumer and industrial markets, their characteristics and implications for the selling function.
- Process of effective selling : Prospecting, Pre-approach, approach, presentation and demonstration, handling of objections. Closing the sale, post-sale activities.
- Qualities of the successful sales person with particular reference to consumer services.
- Selling as a career. advantages and difficulties. Measures for making selling an attractive career.
- Distribution-network relationship.
- Reports and documents ; Sale Manual , Order book, Cash memo tour dairy, daily and periodical reports.
- Other problems in selling.

**A. Tentative Suggested Readings :**

1. Russel, Beatch and Buskirk, *Selling* (McGraw-Hill)
2. Still, Cundiff and Govoni *Sales Management* (Practice Hall of India)
3. J.S. K. Patel *Salesmanship and publicity* (Sultan Chand & Sons, N. Delhi.)
4. CA. Kirkpatrick *Salesmanship* (South Western Publishing ; Indian Reprint by Taraporewala, Bombay)
5. Johnson, Kurtz, and Schueing *Sales Management* (McGraw-Hill)

**Paper-5 : Management of the Sales Force**

- Importance of the sales force and its Management.
- Functions of Sales Manager
- Recruitment and Selection
- Training and Direction
- Motivation and Compensation
- Appraisal of Performance
- Salesforce size, organisation of the sales department : Geographic, Product wise, Market based.
- Sales Planning and Central : Market analysis and sales forecasting. Methods of forecasting sales.
- Sales Budget : Importance, Process of sales budget, uses of sales budget.
- Sales territory : Considerations in allocation of sales territory
- Sales quota : Objectives, principles of selling sales quota administration of sales quota. Uses of sales quota.
- Sales and Cost analysis : Uses and Methods

**Suggested Readings :**

1. Stanton and Buskirk *Management of the Sales-force* (Richard D. Iwain)
2. Philip Kotler *Marketing Management*, 7th Ed. (Prentice-Hall of India), Chap. 24.



**Paper-6 : Sales Promotion and Public Relations**

- Nature and importance of sales promotion. Its role in marketing.
  - Forms of sales promotion : Consumer-oriented sales promotion, trade-oriented sales promotion and Sales-force-oriented sales promotion.
  - Major tools of sales promotion : Samples, Point of purchase, displays and demonstrations. Exhibitions and Cashshows, sales contests and games of chance and skill, lotteries, gifts offers, premium and free goods. Prince packs, rebates, patronage, rewards.
  - Conventions, conferences and tradeshows, specialities and novelties.
  - Developing and sales promotion programmes, pre-testing implementing, evaluating the results and making necessary modifications.
  - Public relations : Meaning, features, growing importance, role in marketing, similarities of publicity and public relations.
  - Major tools of public relations : News, speeches, special events, handouts and leaflets, audio-visual, public service activities. Miscellaneous tools.
  - Ethical and legal aspects of sales promotion and public relations.
- Suggested Readings :**
1. Philip Kotler  
*Marketing Management*, 7th Ed.  
(Prentice Hall of India) Chap. 23.
  2. Stanton & Futre  
*Fundamentals of Marketing* - 7th Ed.  
(McGraw Hill) Chap. 20
  3. JSK Patel  
*Salesmanship and Publicity* (Sultan Chand & Sons, N. Delhi).

**Restructured B.A. (Pass) Course**  
**SUBJECT : COMPUTER APPLICATIONS**  
**[One Subject in B.A. (Pass) Course]**

The course Computer Applications consists of *Three Theory Papers* and *Practical papers* to be delivered to the students of B.A. (Pass) course in three years. There will be ONE theory and ONE practical paper each year.

- Each theory paper is expected to be covered in 3 periods per week in I, II, and III years.
- Each practical paper is to be devoted 4 periods per week in I and II years, and 6 periods in the III year.

**Study Papers and Marks Allotment**

L = Lecture ; P = Practical  
T = Theory ;

Sr. No.	Year	Paper	Name of Paper	Exam. Marks					
				L Per Week	P Per Week	Exam. Hrs.	T	P	P
1.	Ist	I	Computer Fundamentals and PC Softwares	3	4	3	5	75	25
2.	2nd	II	Data Mgmt. Packages & Structured Programming	3	4	3	5	75	25
3.	3rd	III	Graphical and Drafting Applications	3	6	3	6	75	25

**Marks Distribution of Practicals**

	Marks
(a) Lab. Record	10 (**)
(b) Vive-voce	05
(c) Annual practical	10
	<u>25</u>

(\*\*) Every student is required to maintain a program record book for all the computer laboratory work done throughout the year.

### Syllabus Detail

#### Paper I : Computer Fundamentals and PC Software

Introduction to computer. Uses of computers in modern society e.g. weather forecasting, census, speech recognition, art, banking, publishing, accounting, education, medicine, design and fashion, etc.

Data concepts and processing - advantages of information processing; data, records and files; types of files; file systems; problem solving on computers; algorithms and flowcharts.

Computer arithmetic and number systems - Binary, Octal, Hekadecimal. Number conversions; ASCII and EBCDIC character sets.

Hardware features and use - CPU, I/O devices, Storage devices and media.

Variety of hardware systems and features. Various types of computers available in market. Personal, Mini, Mainframes and Supercomputers. Computer networking and uses. E-mail and data transfer.

Introduction to various categories of softwares. Compilers, Operating system and their functions. Interaction of operating system with hardware and user programs. File management. Process management scheduling.

Various components of operating system with reference to DOS. Introduction to various DOS commands.

Directory structure in DOS. Making, renaming, copying, deleting and undeleting files under DOS.

Multiuser multitasking, multiprocessing and real-time concepts.

Introduction to Word Processing Package. Preparation of documents : Formatting; Mail-merge, etc.

Programming in BASIC. Development of programs in BASIC. Use of graphics facilities using BASIC.

Spreadsheets. Macros. Use of spread sheets in business. Using spreadsheets for payroll, balance sheet and other business applications. Design of packages using spreadsheet macros.

### Suggested Books

- (1) Dennis P. Curtin : Microcomputer - Software and Hardware : [Prentice Hall International 1997]  
[BPB Publications, New Delhi, 1994]
- (2) C. Ritchie : Operating Systems  
[BPB Publications, New Delhi, 1993]
- (4) P.S. Grover : Computer Fundamentals and Problem Solving  
[Allied Publishers, New Delhi, 1990]
- (5) Donald H. Sanders : Computer Today  
[McGraw-Hill, 1990]
- (6) B. Hancock : Network Concepts and Architecture  
[BPB Publications, New Delhi, 1990]
- (7) J. Lasselle and C. Ramsay : IBM PC and Compatibles  
[BPB Publications, New Delhi, 1990]
- (8) Relevant manuals on Wordprocessing, spreadsheets, DOS BASIC language.



**Paper 2 : Data Management Packages & Structured Programming**

Basic concepts of data management and software packages; Categorization on DBMS systems, Network, Hierarchical and Relational databases. Application of DBMS systems.

Relational data base management systems. Why to use them and where. Data Description Language. Data Manipulation Language and Data Control Language.

Security considerations in database management systems.

Structured query language. Form design on advanced RDBMS. Report generator. Query by example and Report by form.

Introduction to DBASE IV/Foxbase/Foxpro. Design of a database for a business application like payroll, balance-sheet etc. Design of data entry forms and report lay-outs for the database. Creation of programs to access and manipulate databases.

Categories of programming languages - scientific/business-oriented, 3GL and 4GL; Introduction to C programming language; program development in C using structured programming concepts; debugging of programs; program maintenance and documentation.

Development of applications using C.

**Suggested Books**

- (1) R. K. Takali : Business Software Made Easy  
[Tata McGraw Hill Publ. Co. 1990]
- (2) H. D. Clinton : Business Systems  
[Prentice Hall of India, 1988]
- (3) P. S. Grover : Programming Languages  
[S. Chand & Co. Delhi, 1995]
- (4) M. G. Simkin : Computer Information Systems  
[S. Chand & Co., 1989]
- (5) V. Occardi : Relational Databases  
[BPB Publications, New Delhi, 1993]
- (6) B. S. Gottfried : Programming with C  
[McGraw-Hill Publ. Co., 1992]
- (7) Relevant Manuals on DBMS, C and SQL

**Paper 3 : Graphical and Drafting Applications**

Graphics and drafting concepts. Various types of graphics and drafting packages. Desk Top Publishing (DTP) and packages.

Introduction to a Pagemaker/Ventura or a similar package. Preparation of documents using DTP packages. Formatting Printing. Various fonts and character setting. Various type of printers used in DTP. Introduction to commercial DTP systems available in market. Indian language fonts. Creation of Indian language fonts.

Preparation of a document and publishing it using a DTP system. Creation of relevant fonts.

Introduction to AUTOCAD or a similar package. Advanced features. Drawing the plan of a building using AUTOCAD. Design of layout of a building and interior of its rooms. Printing and plating the prepared drawings.

Introduction to Windows. Creating groups and program items under windows. Design of simple windows applications.

Multimedia and its uses

**Suggested Books**

- (1) P. Jungck : Graphics and Animation  
[BPB Publications, New Delhi, 1995]
- (2) J. Hood : AUTOCAD - A Tutorial Approach  
[McGraw-Hill Publ. Co., 1988]
- (3) J. Corrigan : Computer Graphics  
[SYBEX/BPB, 1994]
- (4) Relevant Manuals on PAGEMAKER, VENTURA, WINDOWS and AUTOCAD

1. Subject Title : TOURISM AND TRAVEL MANAGEMENT

2. Subject Objectives

To prepare the students for taking on various jobs at lower/middle levels in tour and travel agencies. The course may also help them to establish and run effectively self employment ventures pertaining to tourism.

3. Job Potential

(i) Self

They can establish their own Travel Agencies or Tour Operating concern. They can become Tourist Guide after issuance of licence.

(ii) Wage

They may be appointed at lower/middle level jobs in Tour and Travel agencies. In Government sector, they can get the job of District Tourist Officer, Tourist Promotion Officer, and can join as officers in ITDC and other Government undertakings. They can earn salary ranging from Rs. 2700/- to 4000/- at the beginning.

NOTE : UGC may take up this matter with the Ministry of Tourism so that the course may be approved as a pre-requisite side qualification for issuing of Tourist Guide Licence.

4. Permissible combination of subjects.

Tourism and Travel Management with any two of the following in B.A. History/Geography/Economics/marketing and the 'Commerce with any combination of subjects like

— History-Geographies & Tourism Management

— History-Economics-Tourism be eligible to join the Vocational Course on Tourism and Travel Management.

5. Contents

Papers

I, II, III, IV, V

VI, VII, VIII.

(enclosed herewith)

Syllabus

- Theory

- Practicals

- References/Reading Material

- Equipments

Given below :

V. Field Trip Report

The students of Tourism and Travel Management shall be required to under taken Field Trip (Four weeks) to important tourist destination covering atleast 8 main centers relating to Moununte, with Life Parks and Sanctuaries and Sport Centres etc. at the end of first year/Second Semester examination. Students shall submit the Field Trip Report consisting of about fifty typed pages atleast two months before the commencement of second year/fourth semester examination as the case may be. The report will carry 100 marks and shall be evaluated both by Internal and External Examiners jointly through Viva-voce Examination. They may award either Grade A with distinction (exceeding 70 per cent) or above but not exceeding 7 - per cent) or 5 grade (50 per cent or more but less than 60 per cent) depending on the quality of the report.

VVV. Training/Project Report

The students shall be further required to undergo six weeks practical training after second year/fourth semester examination is over in a tourism enterprise (Travel agency, Hotel, Airlines and Tourism corporations) duly approved by the Head of the Institution. They shall be required to submit a comprehensive training report atleast two months before the commencement of third year/sixth semester examination. The report shall be consisting of 100 marks and shall be evaluated by both Internal and External Examiner through Viva - Voce Examination.

6. Unit Cost for 30 Students

Books

Rs. 30,000/- per annum or  
Rs. 15,000/- per semester

Journals

Rs. 5,000/- per annum

Equipments

TV/V.C.R. / Overhead projector / Slide projector and stereo.

The approximate cost of all these equipments shall be Rs. 2,00,000/-

Building

Two well furnished rooms (one mark room plus one lecture Theatre) Rs. 3,00,000/-

Faculty

Two Lecturer—one in the first year and the other one in third year.



7. Modalities of Examination and Evaluation

The duration of the vocational course leading to the Degree of Tourism and Travel Management shall be three academic years or six semesters depending on the prevailing system in the concerned institution opting for the above course. There shall be actual teaching for a minimum of 180 days in each year (90 days in each semester) excluding admission, preparation and examination, preparation and examination days. The annual examination may ordinarily be held in the month of April/May while Odd and Even semester examinations may be held in the month of November/December and May/June respectively on such dates as may be fixed by the competent authority.

Supplementary examinations may be held for Re-appear of candidates on Sundays in September, October or February/March as per dates notified by the competent authority.

The delay upto a period of 30 days in submitting the Field Trip Report/ Training Report may be condoned by the Head of the institution in exceptional cases on genuine grounds.

Each paper including Fields Report/Training Reports shall be of 100 marks. 30 marks in each written paper shall be assigned for Internal assessment based on periodical tests (10 marks) written assignment (10 marks) and class room participation (10 marks). A record of internal assessment must be preserved by the concerned teacher for inspection, if needed, by the competent authority, upto three months from the date of declaration of the Annual/Semester examination results.

8. Linkages Up and Down : Up

Downward-History, Economics Geography & Commerce

SCHEME OF PAPERS

1st Year	Course - I	Tourism Business
	Course - II	Tourism Product
2nd Year	Course - III	Tourism Marketing
	Course - IV	Travel Agency Tour Business & Accommodation
	Course - V	Field Trip Report
3rd Year	Course - VI	Emerging Concepts for Effective Tourism Development
	Course - VII	Information, Communication & Automation
	Course - VIII	Training, Project Report

## SUMMARY CHART TOURISM & TRAVEL MANAGEMENT

Sl. No.	Year	Semester	Paper	Name of Paper	L		T		P	Total Load Teaching	Exam HRS		How The TRA
					P	Week	P	Week			T	P	
1	2	3	4	5	6	7	8	9	10	11	12		
1.	1st Yr.	I	I	Tourism Business-I	3	3	-	-	6	3	-	-	
2.		I	II	Tourism Product - I	3	3	-	-	6	3	-	-	
3.		II	III	Tourism Business -II	3	3	-	-	6	3	-	-	
4.		II	IV	Tourism Product - II	3	3	-	-	6	3	-	-	
5.				On-the-job Training 4 Weeks									
6.	2nd Yr.	III	V	Tourism Marketing-I	3	3	-	-	6	3	-	-	
7.		III	VI	Travel Agency Tour Business & Accommodation-I	3	3	-	-	6	3	-	-	
8.		IV	VII	Tourism Marketing-II	3	3	-	-	6	3	-	-	
9.		IV	VIII	Travel Agency Tour Business & Accommodation-II	3	3	-	-	6	3	-	-	
10.				On-the-job Training 4 Weeks									
1.	3rd Yr.	V	IX	Emerging Concepts for Effective Tourism Development	3	3	-	-	6	3	-	-	
2.		V	X	Information, Communication & Automation	3	3	-	-	6	3	-	-	
3.		VI	XI	Project report and report On-the-job Training I & II						6			
4.		VII	XII	Entrepreneurship Development						6			

### COURSE I INTRODUCTION :- TOURISM BUSINESS

This paper covers the history of Tourism both International and Domestic.

its development with organizational and regulatory methodology. The concept dimensions trends world over and its futuristic study.

Definition nature, importance and components of tourism are also included in the study. This paper is designed to cover in prospects of Tourism. Insatational organization both national and international in world in promotion & development - WTO, IATA, UPTAA, AI, IATO, etc.

1. Definition, Nature, Importance, components and typology of Tourism.
2. Concepts of Domestic and International Tourism recent trends.
3. Tourism as an industry, visitor, tourist, excursionist.
4. Growth and development of Tourism in India.
5. Impacts of Tourism-Economics, Social, Physical and Environmental.

#### SUGGESTED READINGS :

1. Christopher J. Holloway : *The Business of Tourism* : (Macconald and Evans, 1983).
2. A. K. Bhatia : *Tourism Development, Principles and practices* : (Sterling publishers (P) Ltd, New Delhi).
3. Anand, M.M. : *Tourism and Hotel Industry in India* : (Sterling Publishers (P) Ltd, N. Delhi).
4. Kaul, R.H. : *Dynamics of Tourism* : (A trilogy Sterling Publishers (P) Ltd, New Delhi).
5. IITTM : *Growth of Modern Tourism-Monograph* : (IITTM, New Delhi, 1989).
6. IITTM : *Tourism as an Industry-monograph* : (IITTM, New Delhi, 1989).
7. Burhat & Madlik : *Tourism - Past, present and Future* (Heinemann, London)
8. Wahab, S.E. : *Tourism Management* : (Tourism International Press, London, 1986).
9. Baymer, Robert A : *Introduction to Hotel and Restaurant Management* : (Hub publication, Co., Iowa, 1984).
10. Riceling J. R. Bognt : *Travel and Tourism* (Hospitality Research, London, 1982).
11. Surinder Aggarwal : *Travel agency Management* : (Communication India, 1983).



COURSE II TOURISM PRODUCT

INTRODUCTION :-

This paper is for the study of the Product - India covering the resources both nature and man-made. Historical and Geographical background. The people, the heritage, Ancillary activities like arts, crafts, flora fauna environmental ecology and a study of the suitable development of Tourism connected with planning and area development.

*Tourist Resources - Definition and Differentiation*

Tourist Resources of India - types and typologies, cultural resource - Art and Architecture, Historical monument, religious and spiritual centres, fairs and festivals, Craftsmanship, folk customs, Costumes and lenses museum monument and art galleries etc. Natural tourist Resources - Rich diversity in Landform and Landscape. Outstanding geographic features, climate waterbodies and flora and fauna.

*Socio-Cultural Resource-I*

Architectural Heritage of India : Glimpses of India's architectural styles adopted over the ages. Historical monuments of historic significance-ancient, medieval and modern-their spatial and regional dimensions. Important historical/archaeological sites. Important historical/archaeological sites Museum, art galleries and libraries—their location, assets and characteristics.

Popular Religious shrines/centres-Hindu Buddhist, Jain, Sikh, Muslim, Christian and others. Yoga, meditation and other centres.

*Socio-Cultural Resources : II*

Performing arts of India, Classical Dances and Dance Styles : Centre of learning and performances. Indian folk dances.

Music and musical instruments : different schools of Indian music ; status of vocal and instrumental music; new experiments.

Handicrafts of India as a potential tourist resources.

Fairs and Festival-Social, religious and commercial fairs : festivals; promotional (Tourism) firs, viz : Kite festival, white water festival, snake best race etc.

Indian folk culture-folk custom and costumes, settlement patterns, religious observations, folk-lore and legends.

Created tourist destinations; Academic, Scientific and industrial institutions.

Natural Tourist Resource-I

— Tourist resource potential in mountain with special reference to Himalays : Resources and resource use-patterns in the past, present and future perceptible.

— India's main desert areas, their geological structure : development as desert tourism - existing trends and facilities available : desert safaris and desert festival.

Coastal areas, beaches and islands : Resources and resource unepattern.

Resources in Islands with special reference to Andoman and Nicobar Islands. Overview on Tourism Development strategies.

SUGGESTED READINGS

1. Percy Brawn : *Indian Architecture - Hindu and Buddhist period.*
2. Harle, J.C. : *The Art and Architecture of Indian Sub continent.*
3. Bhartiya Vidya Bhawan : *Imperial Unity*
4. -do- : *Classical age.*
5. Acharya Ram : *Tourism & Cultural Heritage of India : (ROSA Publication (Jaipur, 1986)*
6. Basham A.L. : *The wonder that was India : (Rupa and Co.; Delhi-1988).*
7. Basham A.L. : *The Gazette of India : History and Culture, Vol. 2, (Publication Division, Ministry of Information and Broadcasting, Government of India. 1988).*
8. Hussain, A.A. : *The national culture of India, (National Book Trust, New Delhi-1987).*
9. Mukerjee, R.K. : *The Culture and Art of India : George Allen Unwin Ltd.; London, 1959.*
10. The treasure of Indian Museums : *Marg Publication, Bombay*

## TOURISM MARKETING

## COURSE III

## INTRODUCTION :

This course covers analysis of the Markets and their possible developments, Packing of the product, pricing policies and their publicity and advertising in the media - print and Electronic. A study of the marketing and publicity aids like Books, periodicals, brochures, posters, hand outs press release Audio visuals. The paper would also include promotional and public relations methods employed in Tourism Marketing.

1. The concept marketing, Nature, classification and characteristics of services and their marketing implications developing marketing strategies for services firms, Linkage in tourism and other sectors (Travel, Agency Accommodation, Food, Nutrition, Catering).

2. Tour packaging : Concept, Characteristics Methodology, considerations and pricing of Tour Packaging, Designing and Printing of Tour Brochure.

## SUGGESTED READINGS

1. Kotler, Philip : *Marketing Management* Prentice Hall of India, New Delhi.
2. McCarthy, E.J. : *Basic Marketing - A management approach.*
3. Douglas Foster : *Travel and Tourism Management.*
4. Negi, M.S. : *Tourism and Hoteliering*
5. Wahab, S. Grampter, L & Reth Fibbs : *Tourism Marketing*, Tourism International Press, London, 1976
6. Stephan F. Witt & Luiz Moutinch : *Tourism Marketing and Management Handbook*, Prentice Hall, New York, 1985
7. Renal, A. Nykiel : *Marketing in Hospitality Industry* (2nd FN.) Von Nestrand Reinhold, 1986.
8. Maclean, Hunter : *Marketing Management* (Tourism in your Business), Canadian Hotel and Restaurant Ltd. 1984.

## COURSE IV TRAVEL AGENCY &amp; TOUR OPERATORS BUSINESS

## INTRODUCTION :

The study include the functions, Offerentiation regulations organizations recognition of Travel Agents, Tour Operators and Excursion Agents.

The Role in details of sectors like airline - International, Domestic, Air Taxes, Ticketing, Cargo, Railway-Transport operations the allied business of Travel agencies has been included in the course. A study of Types of accommodations their organizations and management.

1. Definition, Main functions, organizational structure of a Travel Agency and the Tour operators. Different types of travel agents and their responsibilities, procedures for becoming a travel agent and tour operator in India.

2. Role of Indian Airlines, Indian Railways, Air India and Vayudoot in the growth of travel agency and tour operators Business.

3. Accommodation - Types Organisation and Management.

## SUGGESTED READINGS

1. Merissen Jome, W. : *Travel Agents and Tourism*
2. David H. Howel : *Principles and Methods of Scheduling Reservations* (National Publisher) 1987
3. Agarwal, Surinder : *Travel Agency Management* (Communication India 1983).
4. Geo, Chack : *Professional Travel Agency Management* : Prentice Hall, London, 1990.
5. Bhatia, A.K. : *Tourism Development - Principles and Policies* (Sterling Publisher, 1991), New Dehi.
6. William Cordve : *Travel in India*
7. National Publishers : *The World of Travel*, (National Publishers), Delhi, 1979.



**COURSE-V : FIELD TRIP REPORT**

**COURSE-VI : EMERGING CONCEPTS FOR EFFECTIVE TOURISM DEVELOPMENT**

1. Relevant concepts and preaches for effective tourism development
  - National Development Council Report on Tourism Development
  - National Action Plan, 1992
  - New policies on Tourism and Civil Aviation.
  - Tourist Traffic and its improvisation.
  - Destination development.
  - Sustainable development
2. Man-power Development needs.
3. Management strategies
4. Tourism policy analysis.
5. Tourism legislation - a necessity

**SUGGESTED READINGS**

1. National Development Council Report.
2. National Action Plan, 1992.
3. Reports of world tourism organisation.
4. Report-Workshop on Tourism Legislation-August 10-11, 1987. IITTM, New Delhi.
5. Report-Workshop on Tourism Legislation-February, 23-23, 1988. IITTM, New Delhi.

**COURSE VII : INFORMATION - COMMUNICATION - AUTOMATION**

**INTRODUCTION :**

The course cover techniques of communication, presentation & collection information DATA. It also includes basic knowledge of computers in Travel Fields, the attitude & behaviour the pattern w.r.t. customer services and their expectation profile of visitors from various destinations is part of the study.

- Consumer expectation and services & Legislation
- National tourism Civil Aviation & Policy
- Information Technology
- Market Research
- Data Collection
- Consortiums of Airlines Hotel & Wholesalers.

**COURSE VIII : TRAINING/PROJECT REPORT.**

**FOREIGN TRADE PRACTICES & PROCEDURES**

**Paper - I (i) Basics of Foreign Trade**

**Objectives :** To familiarise the students with the basic principles of foreign trade and the environment in which foreign trade takes place.

Why trade takes place - Theories of International Trade

Balance of trade and balance of payments

Objectives of Trade Policies and Role of Foreign Trade in Economic Growth

Tariffs and Quantitative Restrictions

**(ii) India's Foreign Trade**

**Objectives :** To familiarise the students with the position of India's foreign trade, import and export policies and various promotion measures adopted by the Government.

Analysis of India's Foreign Trade - growth trends, composition and direction

India's balance of payments including invisibles

Assessment of prospects - markets and products

India's trade agreements.

**(iii) Basics of Foreign Trade**

Exchange Control and Exchange Rate adjustments

International Economic Institution-(GATT) WTD UNCTAD, IMF and World Bank

Trade Blocs & Regional Cooperation.

**(iv) India's Foreign Trade**

Salient features of India's Export and Import Policies

Institutional set up for export promotion

100 per cent EOUs & Free Trade Zones

Export assistance measures

State Trading in India

Sources and Analysis of Foreign Trade Statistics

**Paper-II (i) Elements of Export Marketing**

**Objectives :** To familiarise the students with the nature and scope of international marketing as also the four Ps of International marketing.

Role of Exports, Scope of export marketing and why should a firm export.

Selection of Export Products

Selection of Export Markets

Direct & Indirect Exporting & Role of Export Houses

**(ii) Foreign Trade Financing & Procedures**

**Objectives :** To familiarise the students with the various methods and procedures of foreign trade financing, foreign exchange, rates costing and pricing for exports and the various institutions involved in export financing.

Export Payment Terms including letters of credits and their operation.

Preshipment and Postshipment Finance

Import Finance and letters of Credit & their operation

Role of Banks in Foreign trade finance

Obtaining an ECGC policy and Filing Claims.

**(iii) Elements of Export Marketing**

Channel selection and appointment of agents, agreement and payment of agency Commission.

Promotion abroad, use of mailing lists, advertisements abroad and participation in trade fairs and exhibitions.

Legal aspects of export contracts including INCO terms

Arbitration and settlement of disputes.

**(iv) Foreign Trade Financing & Procedures**

Obtaining long term finance from Export Import Bank

Costing and Pricing for Exports

International capital markets, foreign exchange rates, exchange fluctuations and obtaining forward cover.

100 Marks

**Paper-III (i) Shipping and Insurance Practices and Procedures**

**Objectives :** To make the students aware of the shipping, and insurance practice and procedures which issue the essential services for the operation of foreign trade.

— Role of shipping, lines, bills of lading and charter party.

— Determination of freight.

— Containers

— Air transport and procedures involved in the determination of freight and booking of cargo space.

— Multi-modal transport and the procedures involved.

— Packing and markings for exports.

— Forwarding and clearing agents and their operations.

— Cargo insurance, its importance, basic principles, types of cover, types of losses and determination of premium.

— Obtaining a cover and filing a claim.

Books : Export Management by T.A.S. Balgopal  
Exports Management by S. R. Uppal.

**(ii) Foreign Trade Documentation and Procedures**

**Objectives :** To familiarise the students with the basic documents involved in foreign trade, processing of an export order, customs clearance of export and import cargo, and negotiation of documents.

— Need, rationale and types of documents

— Obtaining export and import licences

— Processing an export order

— Preshipment inspection and quality control



- Foreign exchange and GR formalities
  - Excise and customs clearance of export cargo
  - Shipment of goods and port procedures
  - Customs clearance of import cargo
  - Post-shipment formalities and procedures
  - Claiming duty drawbacks and other benefits.
- Books : Handbook of Import and Export Procedures Export What, Whart and Hew by Pares Ran.

(iii) *On the Job Training*

3 to 4 weeks each at the end of 1 year and at the end of 2nd year.

Total : 6 to 8 weeks

A report has to be submitted after the training-to be evaluated

Books - Recommended at the end of each paper

Journals - Indian Export Bulletin

Publications of Indian Trade Promotion Organisation

Overhead Projector

Equipment : Photo-copying machines

VCR with Television Set.

## MODEL FOR PREPARATION OF OUTLINE OF COURSES

1. Subject Title : TAX PROCEDURE AND PRACTICE

— 15 Weeks/Semester

2. Subject Objectives - General Objectives

- (a) To familiarise the students with the Indian Tax System,
- (b) To acquaint the students with the procedure and practice of direct and indirect taxes.

3. Job Potential :

(i) Self Employment

Prepare returns and relevant documents, for small traders, small industries and people engaged in small and medium business, necessary under direct and indirect tax law.

(ii) Wage Employment

Junior level positions in various organisations such as :

- (a) Practising Chartered Accountant firms
- (b) Business houses
- (c) Industrial Undertakings and establishments
- (d) Sales Tax and Income-Tax departments
- (e) Custom and Excise departments
- (f) Accounts departments of various Central, State, Local Self, Govt. Societies, etc.

4. (i) This cannot go with Science subjects

(ii) It can go with Commerce (B.Com. Pass)

(iii) It can go with B.A. provided a student has done 10+2 with Accounting and Business Studies or Commerce.

## 5. (i) Contents

- (a) Syllabus (Theory and Practicals) - enclosed
- (b) Business Lab should be equipped with the following :

- (i) All Bare Acts related to direct and indirect taxes and various tax forms/returns/documents.

- (ii) Reference Books :

- (1) Palkhiwala - Income-tax

- (2) Chaturvedi & Pathisana

- (iii) Text Books :

- V. K. Singhania - Direct Taxes

- H.C. Mehrotra - Income-Tax Law & Practice

- (iv) Journals :

- The Institute of Chartered Accountants of India

- Central Excise Law System

- Taxman

**Note :** In addition to the above books, new text books should be prepared on the lines of the prescribed syllabi.

**Equipment :** Computer facilities must be made available in the Business Lab.

## (ii) On the Job Training (After 1st Year)

Proper training should be given to students, to prepare various returns/forms/documents, etc. related to Income-Tax and Sales Tax/Excise duty to enable the students to acquire necessary skills so that they can prepare these documents independently. Students can be attached for the purpose of training-with local industrial houses, Excise and custom departments, income and sales tax departments and practising firms of the Chartered Accountants.

## (iii) On the Job Training (After 2nd Year)

Students should be attached for practical training with the organisations as suggested in (ii). Students can prepare the necessary documents/returns/forms, etc. related to direct and indirect taxes.

## 6. Unit Cost for 30 students

- (a) Building as per the norms of the UGC.

- (b) Rupees one lakh for books, journals and equipment.

## 7. Modalities of Examination &amp; Evaluation

- (a) Weightage between theory and practicals should be 70% and 30% respectively.

- (b) Continuous evaluation - Assignment, surprise test, quiz competitions, participation in seminars and similar other activities can be adopted.

- (c) Practical on the job training 50% in 1st Year and 50% in 2nd year.

## 8. Linkages - Up &amp; Down

- (a) Backward Linkage

10+2 or equivalent examinations recognised with all streams. Preference may be given to those who have done Mathematics/Accounting at the +2 stage.

- (b) Upward Linkage

Law Degree, chartered Accountants, Company Secretary and Diploma in Taxation from the Law Institute of India, Management Courses of IGNOU and Correspondence Courses of various Universities.



## SUMMARY CHART TAX PROCEDURE & PRACTICE

Sl. No.	Year	Semester	Paper	Name of Paper	L T P			Total Load Teaching	Exam HRS		Hours The Training
					Week	Week	Week		T	P	
1	2	3	4	5	6	7	8	9	10	11	12
1.	Ist Yr.	I	I	Indian Tax System	3	3	—	6	3	—	—
2.	I	II	II	State Sales Tax Procedure & Practice	3	3	—	6	3	—	—
3.	II	III	III	Income-Tax Law	3	3	—	6	3	—	—
4.	II	IV	IV	Central Sales Tax Procedure & Practice	3	3	—	6	3	—	—
5.	On-the-job-Training										
6.	2nd Yr.	III	V	Practical Training - a report to be submitted	3	3	—	6	3	—	—
7.	III	VI	VI	Income-Tax Procedure & Practice Part-I	3	3	—	6	3	—	—
8.	IV	VIII	VIII	Wealth Tax & Gift Tax Procedure & Practice	3	3	—	6	3	—	—
9.	IV	VIII	VIII	Income Tax-Procedure & Practice Part-II	3	3	—	6	3	—	—
10.	On-the-job-Training										
1.	3rd Yr.	V	IX	Practical Training - a report to be submitted	3	3	—	6	3	—	—
2.	V	X	X	Central Excise-Procedure & Practice Part-I	3	3	—	6	3	—	—
3.	VI	XI	XI	Customs-Procedure & Practice	3	3	—	6	3	—	—
	VI	XII	XII	Central Excise-Procedure & Practice Part-II	3	3	—	6	3	—	—

## SEMESTER SYSTEM TAX PROCEDURE & PRACTICE

Semester	Paper	Name of the Paper
Semester I	Paper-I	Indian Tax System
	Paper-II	State Sales Tax - Procedure & Practice
Semester II	Paper-III	Income - Tax Law
	Paper-IV	Central Sales Tax - Procedure & Practice
	<b>Practical Training</b>	
Semester III	Paper-V	Practical Training - a report to be submitted
	Paper-VI	Income - Tax Procedure & Practice Part-I
Semester IV	Paper-VII	Wealth Tax & Gift Tax-Procedure & Practice
	Paper-VIII	Income - Tax Procedure & Practice Part-II
	<b>Practical Training</b>	
Semester V	Paper-IX	Practical Training - a report to be submitted
	Paper-X	Central Excise - Procedure & Practice Part-I
Semester VI	Paper-XI	Customs - Procedure & Practice
	Paper-XII	Central Excise - Procedure & Practice Part-II

The above paper can be combined as per the Annexure-II the syllabi of which has already been submitted. (For Annual Examination)

Meaning of tax - Central and State powers of taxation

Distribution of revenues between Central and States

Direct and indirect taxes

Direct taxes of the Central Government - Income tax, wealth tax, gift tax; Interest Tax Act, 1974 with effect from 1-4-1993; Expenditure Tax Act, 1987.

Indirect taxes of Central Government - Central Excise, Customs duty, Central Sales tax.

Taxes of the State Governments - taxes on sale and purchase of goods; tax on land and building; octroi duty; tax on profession, trade and business; toll tax; tax on motor vehicle, transportation; tax on advertisement; tax on luxuries, entertainment and amusements; tax on betting and gambling; tax on electricity; tax on animal; stamp duty; agricultural income-tax; and land revenue.

**Paper-II : State Sales Tax-Procedure & Practice**

1. Salient features of State Sales Tax Act and rules made thereunder.
2. Important terms and definitions
3. Incidental and levy of tax - when, what and how the tax is paid.
4. Registration of dealers - Compulsory registration; procedure for registration; application for obtaining registration under the prescribed form and the requisite fee and security/surety for the purpose of registration and certificate of registration - amendment, cancelling and obtaining duplicate registration certificate and procedure thereof.
5. Rates of tax  
Concessional rates - when availed.  
Use of various kinds of forms for availing concessional rate under the respective State. Sales Tax procedure for applying for such concessional form and maintenance of records and issue and receipt of such declaration form and maintenance of records thereto.  
Return and procedure for recovery and refund of tax.  
Deposit of sales tax and filing and filling of challan in the prescribed form.  
Filing of return in the prescribed form and procedure for claiming refund of tax.

**Paper - III : Income-Tax Law**

Extent and application, Definitions, Previous Year, Residential Status, Incomes which do not form part of Total Income (2), Computation of Total Income: Heads of Income; Salaries, Income from House Property, Profit & Gain from business and profession, Capital gains, income from other sources.

Income of other persons including assessee's total income, aggregation of incomes and set off and carry forward of losses, Deduction from Gross Total Income under Chapter VIA, Rebate of Income Tax under Section 88.



**Paper-IV : Central Sales Tax - Procedure & Practice**

1. Regulatory framework—An overview of Central Sales Tax, 1956; an overview of Central Sales Tax (Registration and Turn over) Rules, 1957).

Important terms and definitions:

Dealer, declared goods, goods, place of business, sale, sale price, turn over, Inter-State sale.

Principles for determining - When Central Sales Tax is leviable; the concept of sale or purchase of goods in the course of inter State trade or commerce.

When does a sale or purchase of goods take place outside the State;

When does the sale or purchase of goods is in the course of import or export.

Registration of dealers and procedures thereof - filling and filing of application in Form A for registration; relevant fee payable; security/surety for registration.

Grant of Certificate of Registration in Form 3.

Procedure for amendment, cancellation and obtaining duplicate certificate of registration.

2. Rates of Tax

Concessional rate when available; kinds of forms for availing the concessional rates and maintenance of records related thereto.

(a) Sales to the registered dealers against Form C.

**Purchasers Obligations :** Procedure for obtaining Form C from Sales Tax authorities and issuing of Form C to dealers. Application under prescribed form with requisite fee for obtaining Form C. Maintenance of records for receipts and issue of Form C-Form 2.

**Sellers Obligations :** Obtaining Form 'C' from purchasers. Maintenance of records of 'C' Form collected and submission of 'C' Form at the time of assessment.

(b) Sales to the Government against D Form

Form D - use and custody of maintenance, etc. of records of certificates in Form D.

(c) Subsequent sale in the course of Inter-State sale and receipt and issue of Form E-1 and E-2 in connection thereto.

Application for obtaining Form E-1 and E-2 and the relevant fee to be paid therewith, maintenance of records E-1 and E-2 Forms for receipts.

3. Branch and Consignment transfer

Inter State transfer of goods from one office to another or principal to agent or agent to principal and issue and receipt of Form F.

Application for obtaining F Form and the relevant fee; maintenance of records of such forms and matters incidentals thereto. Form No. 5.

4. Determination of turnover; deductions from turnover.

5. Return of Sales Tax Payable under the Central Sales Tax Act, 1956.

Form No. 1 - Filing and Filing of Form No. 1.

Deposit of Central Sales Tax and Filing and Filing of Challan in the prescribed form.

**Paper VI : Income Tax - Procedure & Practice - Part I**

**Detailed Contents :**

1. Regulatory framework - An overview of Income - Tax Act, 1961 and Income Tax Rules, 1962.
2. Income Tax Authorities.
3. Basis of charge - who is liable to pay income - tax - person, assessee, assessment year, previous year, residential status and incidence of tax.
4. Permanent Account No. - Procedure for obtaining Permanent Account No. (PAN) - filing and filing of application under Form No. 49 A.
5. Computation of total income for filing of return - Heads of Income, Deduction under Chapter VI A; Computation of Tax in case of individual, Hindu Undivided Family, Firm, Companies, Rebate of Income Tax under Section 88.
6. Payment of Tax : Tax deducted at source, Advance Tax, Self Assessment Tax.
  - (a) Tax deducted at source : Filing and filing of applications form for obtaining TDS number under Form No. 49B - obligation of the person making payment, who and when the person is liable to deduct tax at source. Procedure and rate of Tax deducted at source on various payments.  
Employer's Obligations :  
Stage I : Certificate to be issued to the recipients - filing and issue of the various TDS Forms (16, 16 A and 16 B)  
Stage II : Deposit of tax deducted at source - filing and filing of the challan and deposit of tax.  
Stage III : Submission of returns of TDS under Form No. 24, Form No. 26, 26A, 26B, 26BB, 26C, 26D, 26E.  
Recipient's Obligations :  
To obtain TDS certificate from payer; filing and filing of relevant certificates for lower or no deduction of tax at source. (Form No. 13C, 14, 14B, 15, 15A, 15AA, 15B, 15D, 15E, 15F, 15G, 15H, 15I.

- (b) Advance Tax - who is liable to pay advance tax, computation of advance tax, instalment and due date of Advance Tax, Interest payable by the assessee. Filing of challan and deposit of Advance Tax.
- (c) Self-Assessment Tax  
Filing of the Challan and depositing of the tax thereof; interest under self - assessment.  
Return of Income : who is liable to file return of income, time limit, return of loss, Belated return, Revised return, Defective return, Return by whom to be signed, filing and filing of Return of Income under :  
Form No. 1 in case of companies other than those claiming exemption under section 11.  
Form No. 2 for assesses (other than companies and those claiming exemption under section 11) whose total income includes Profit & Gains from business and profession.  
Form No. 3 for assesses (other than companies and those claiming exemption under Section 11) whose total income does not include profit and gains from business and profession.  
Form No. 3A For assess including companies claiming exemption under section 11.



**Paper VII : Wealth Tax & Gift Tax - Procedure & Practice**

**Wealth Tax**

1. Regulatory framework - An overview of Wealth Tax Act, 1957 and Wealth Tax Rules, 1957.
2. Wealth Tax Authorities.
3. Important terms and definitions - valuation date, assessment year, meaning of asset, net wealth, debt, deemed asset, exempted assets.
4. Exempted Assets, valuation of invaluable property & jewellery computation of Net Wealth, computation of Wealth Tax, Filing of challan for payment of Wealth Tax and deposit tax.
5. Return of Wealth Tax, limit for filing return, filing and filling of return of wealth under Form A & B.
6. Assessment and Post Assessment procedure in brief.

**Gift Tax**

1. Regulatory framework - an overview of Gift Tax Act, 1958 and Gift Tax Rules, 1958.
2. Gift Tax Authorities.
3. Important terms and definitions - donee and donor
4. Charge of Gift Tax - deemed gifts, exempted gifts, valuation/amount of gifts.
5. Return of Gift - Filing and filing under the prescribed form; time limit for filing the return, computation of Gift Tax.
6. Assessment and Post-Assessment procedure.
7. Rebate on advance payment of Gift Tax.

**Paper VIII : Income Tax - Procedure & Practice - Part II**

**Assessment Procedures : Inquiring before Assessment**

Assessment under Section 143 (1), Regular Assessment under Section 143(2), Best Judgement assessment, income escaping Assessment, issue of notice where income has escaped assessment, Time limit for Notice, Time limit for completion of assessment and reassessment.

**Post Assessment Procedures**

- (a) Refund : Who can claim refund, Form No. 30 for Refund, Time Limit for claiming refund, Refund on appeal, Interest on refunds.
  - (b) Rectification of mistake(s)
  - (c) Appeals and revisions : When an assessee can file appeal, appellate authorities, procedure for filing appeal, filing and filing of Form No. 35, Form No. 36, Time limit for filing appeal, Revision by Income-Tax Commissioner.
  - (d) Penalties & Procedure : Procedure for imposing penalties, waiver of penalty, nature of default and penalties imposable.
- Transfer of moveable property; Filing and Filing of Form No. 37EE, Form No. 37G, Form No. 37I.
- Tax clearance certificate and exemption certificate-procedure and filing and filing of Form No. 31.

## Paper X : Central Excise - Procedure & Practice - Part I

### Details of Contents :

1. Nature and meaning of Central Excise - Excise and Central Excise; Distinction between Central Excise duties and Customs, Sales Tax, Octroi Duty.
- Basis of Excise Duty - Specific duty, advalorem duty, levy of slabs, compounded duty.
- Levability - on what duty is leviable and who is liable to discharge the duty liability.
- Kinds of excise duty - Basic, additional duty of excise, special duty.
2. Organisation of Central Excise in India - Administrative and operational authorities.
3. Regulatory Framework - An overview of Central Excise and Salt Act, 1944; An overview of Central Excise Tariff Act, 1985; Central Excise Rule, 1944. Important terms and definitions - Assessee, Assessable value, excisable goods, manufacture, manufacturer.
4. General Procedure under Central Excise :
  - (a) Registration for Central Excise - Purpose and procedure thereof, exemption from registration, filing of declaration for claiming exemption, forms of application for registration and filing and filing of the same.
  - (b) Classification lists - filling and submission of classification lists and its approval. Form I - Classification lists of excisable goods provided.
  - (c) Price lists - When prior approval of price lists required, when submission of price lists not required; submission of price lists under Part I and Part VII.  
Valuation of excisable goods - Items included and excluded in the value.
  - (d) Maintenance of production records - RG 1 Register of daily production; Stock Register for Issue of raw materials under Form No. RG 23A (Part I); Account of raw material in form No. 4.

## Paper XI : Customs - Procedure & Practice

### Details of Contents :

1. Role of customs in international trade.
  2. Organisation of customs in India - administrative and operational authorities.
  3. Regulatory framework - An overview of Customs Act, 1962; An overview of Customs Tariff Act, 1975; Important terms and definitions :  
Assessable value, baggage, bill of entry, bill of exports, Suitable goods, duty, exporter, foreign going vessel, aircraft goods, import, import manifest, importer, prohibited goods, shopping bill, stores, bill of lading, export manifest, DOB, FAS, CIF, GATT, Letter of Credit.
  4. Kinds of duties - basic, auxiliary, additional or countervailing; Basis of levy - advalorem, specific duties.
  5. Prohibition of exportation and importation of goods and provisions regarding notified and specified goods.
  6. Import of goods - Free import and restricted import; Types of restricted import - prohibited goods, canalised goods, import against licencing; Types of import - import of cargo, import of personal baggage, import of stores; Import of cargo -
    - (a) import by land, sea or air route.
    - (b) by post
- Clearance procedure - for home consumption, for warehousing exbond clearance:
- Steps and documents to be prepared and filed, viz. bill of entry :
- Form No. 22 bill of entry for home consumption
  - Form No. 23 bill of entry for warehouse.



— Form No. 24 - shipping bill for exbound clearance for home consumption.

and other accompanying document.

Clearance procedure for Import by post.

Clearance of baggage - import of baggage - meaning and kinds of baggage; rules and procedure of import thereof - general passenger, tourist passenger and transfer of residence passenger; (Form No. 37 - Form for baggage declaration).

7. Export of goods - free export and restricted exports;

Types of restricted exports - prohibited exports, canalised exports, exports against licensing;

Type of exports - Export of Cargo; export of baggage;

Type of exporters - manufacturer exporter and merchant exporter;

Export of Cargo - (a) by land, see and air route  
(b) by post

Clearance procedure - Procedure and filling & filling of relevant documents.

Form No. 94 - Shipping Bill for Export of Suitable goods.

Form No. 95 - Shipping Bill for Export of duty free goods.

Form No. 96 - Shipping Bill for Export of duty free goods ex-bond.

Form No. 98 - Bill for Export of dutiable goods.

Form No. 99 - Bill for Export of duty free goods.

Form No. 100 - Bill for Export of duty free goods ex-bond.

Duty drawback - Meaning/Scheme, Procedure and documentation thereof.

Form No. 93 - Shipping Bill for Export of goods under claim for duty drawback.

Form No. 97 - Bill of Export for export of goods under claim for duty drawback.

## Paper XII - Central Excise - Procedure & Practice Part II

Clearances :

Type of Clearances

Clearances of excisable goods under physical control, self - removal procedure, compounding scheme; clearance of non-excisable goods; removal of goods for home consumption; removal of goods for exports.

(i) Removal of goods for home consumption

(a) clearance under physical control - making an application under Form No. AR 1 to circle Inspector before removal of goods.

Preparation of TR 6 and depositing of duty; removal of excisable goods under GP I.

(b) Removal of goods under compounded levy scheme - Application for exercise of this option.

(c) Self removal procedure - applicability and its salient features - Record based control and production based control.

Depositing of excise duty under challan TR 6.

Preparation of GP 1 and Maintenance of other records of removal like P.L.A., TG 23A Part II Register.

(d) Clearance of non-excisable goods.

(ii) Removal of goods for export :

Export of excisable goods, excise concession in case of exports.

Types of exporters - Manufacturer exporter and merchant exporter.

Export of excisable goods under claim for rebate, export under bond and procedures thereof, Form No. A4 and 4A.

MODVAT

What is MODVAT, salient features of MODVAT

MODVAT declaration under Rule 57G for claiming MODVAT under Rule 57A.

**Small Scale industry**

- (i) Eligibility of SSIS which are exempted from licensing control.
- (ii) SSI availing concessional rate of duty. General exemption in small scale Exemption Scheme under Notification No. 175/86.

Books of accounts, records and their preservation—

- (a) Records - RG I, EB - 4 for daily production and clearance.
  - (b) Account of Principal raw material - Form No. 4
  - (c) MODVAT and Proforma Credit Record.
    - RG 23A (Part I)
    - RG 23A (Part II)
  - (d) Personal ledger account
  - (e) Goods received for reprocessing - Form No. 5
  - (f) Excise Control Code No. Return
- RT - 5 Periodical/Quarterly Return of material used.
- RT - 11 For obtaining excisable goods for special industrial purposes without payment of whole or part of the duty and state the nature and quantity of such goods used for finalised products.
- RT - 12 Monthly return under S.R.P.

**VOCATIONAL COURSE  
TAX PROCEDURE & PRACTICE**

S.No.	Name of the Paper
1.	Indian Tax System and Income Tax Law
2.	Central and State Sales Tax - Procedure and Practice
3.	Direct Tax-I : Procedure & Practice
4.	Direct Tax-II : Procedure & Practice
5.	Indirect Tax-I : Procedure & Practice
6.	Indirect Tax-II : Procedure & Practice.

