DAT–08: CONTEMPORARY ISSUES IN TAXATION: SEMINAR

Max. Marks: 50

Internal: 50

Pass: 40%

Credits: 2

Objectives

The objectives of this course are to:

- Provide students with an in-depth understanding of contemporary issues and emerging trends in taxation at national and international levels.
- Develop analytical and critical thinking skills through the discussion of real-life tax cases, judicial decisions, and policy reforms.
- Familiarize students with recent amendments in direct and indirect tax laws, including GST and international taxation.
- Enhance practical exposure through seminars and workshops conducted by tax professionals, academicians, and industry experts.

Course Outcomes

On successful completion of the course, students will be able to:

CO1: Identify and analyze contemporary issues and challenges in the taxation system.

CO2: Interpret recent changes in tax laws, policies, and judicial pronouncements.

CO3: Apply theoretical knowledge to practical case studies in direct and indirect taxation.

CO4: Demonstrate professional communication skills through seminars, case presentations, and workshop participation.

Suggested Contemporary Topics for Seminars

1. Recent Amendments in Income Tax Act and GST
2. GST Compliance Issues and E-Invoicing
3. Digital Economy and Taxation Challenges
4. International Taxation and BEPS Framework
5. Taxation of Start-ups and MSMEs

6. Tax Evasion, Avoidance and Anti-Avoidance Measures (GAAR)
7. Role of Technology in Tax Administration

Evaluation / Assessment Mode

Component	**Marks**
Seminar /Case Studies/Workshop	25
Viva-Voce / Practical Test	25
Total	50

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

1. **Cover Page:** This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.
2. **Acknowledgement:** Various organizations and individuals who might have provided assistance/co-operation during the process of carrying out the study.
3. **Table of Content:** Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.
4. **Body of the Report:** The body of the report should have these four logical divisions
    - ***Introduction:*** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.
    - ***Conceptual Framework / National and International Scenario*****:** (relating to the topic of the Project).
    - ***Presentation of Data,Analysis and Findings*****:**(using the tools and techniques mentioned in the methodology).
    - ***Conclusion and Recommendations:*** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5. Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6. Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 500 words. However, there may be annexure in addition to the main text)

The Steps of a Project Report

Step I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

Step II : Finalization of the Topic and preparation of Project Proposal in consultation with the Supervisor.

Step III : Collection of information and data relating to the topic and analysis of the same.

Step IV : Writing the report dividing it into suitable chapters, viz.,

Chapter 1: Introduction **2 to 5 pages**

Chapter 2: Conceptual Framework / National & International Scenario **5 to 8 pages**

Chapter 3: Analysis & Findings**--- 5 to 10 pages**

Chapter 4: Conclusion and Recommendations. **2 to 5 pages**

Guidelines for Evaluation:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination may be English. The Project Report must be typed.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Report is evaluated by internal Expert
- PPT and VIVA VOCE is evaluated by internal Expert

General Instructions for Candidate:

You are required to follow below format for report writing:

• Total length of the report should be between 15-25 pages,

• Font: Times New Roman

• Text size: Main heading 14, body text 12

• Text Alignment: Justified

• Line spacing: 1.5 line spacing (max)

• Margins: 1 inch from all sides

Use the following pattern for report writing:

• Title Page (Title of the topic with submitting to and submitting by) (1 page)

• Table of content (along with page numbers) (1-2 Pages)

• Introduction to the topic (1-2 Pages)

• Information search and Interpretation (2-4 Pages)

• Major observations/Findings (1-2 Pages)

• Conclusion and Suggestions (1-2 Pages)

• References (i.e name of the websites used during report writing) (1-2 Pages)

Prepare a PPT in the following format

• The presentation PPT must include (5 Slides only):

1. Cover page (Title of the paper)
2. Introduction to the Topic
3. Information search and Interpretation
4. Major observations/Findings
5. Conclusion and Suggestions

- Last Date of Submission of report at LMS will be uploaded
- **The schedule for the presentation will be shared in the date sheet**
- Absence or Failure to present the PPT on the allocated day/time of presentation will lead to failure in subject.
- Presentation is compulsory and Evaluations will be done on the basis of Presentation.
- Presentations are not required to be submitted anywhere, rather, you will be presenting it on the allocated date via screen sharing.
- Students are required to keep back up of their report/ppt and required to arrange required hardware(like computer/laptop/mobile/internet/camera/etc) to avoid any technical failures on day of presentation.