



GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation

Level: Under Graduate

Branch: Practical Accounting and Tax (DPATP)& Tally

Course / Subject Code : BV04008061

Course / Subject Name : Indirect Tax Practices

w. e. f. Academic Year:	2025-26
Semester:	4
Category of the Course:	Core Course

Prerequisite:	Basic Knowledge of Taxation
Rationale:	This course will help students to gain the knowledge of requirements and procedures for registration under different Indirect Taxes

Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes
01	Present Requirement for Gujarat VAT Registration and process.
02	Present Requirement and procedure for Customs and Excise Registrations
03	Understand the Municipal & Local Tax structure of Gujarat

Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	PR	C	Theory		Tutorial / Practical		
				ESE (E)	PA / CA (M)	PA/CA (I)	ESE (V)	
0	0	4	2	-	-	20	30	50

Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	Gujarat VAT Requirement for Registration, Registration Process and Various Reports	20	30
2.	Customs and Excise Requirement for Registrations and Registration Process	20	30
3.	Municipal & Local Taxes in Gujarat	20	40
	Total	60	100
