• COURSE 2.5: TAXATION OF CORPORATIONS AND COMMODITIES

• Module I: General Principles of Taxation
  a) Fiscal Policy - Role in Developing Countries - Fiscal Derigism - Role in New Economic Policy of the Government of India.
  b) Taxes - Types - Direct and Indirect - Features - Canons of Taxation - Economic Consequences of Taxation.

• Module II: Direct Taxes
  Types, Features, Broad Outline of Income Tax and Wealth Tax.

• Module III: Corporate Tax - I

• Module IV: Corporate Tax - II
**Module V: Central Excise (Central Excise Act, 1944)**


**Module VI: Customs Duty in India - The Customs Act of 1962**


Sales Tax Laws in India - Historical and Conceptual Issues - Constitutional Issues relating to Sales Tax - Judicial Approach towards Sales Tax - General Sales Tax Law - Structural Peculiarities - Basic

* Module VIII: International Tax with Special Reference to Taxation of Electronic Commerce