



UNIVERSITY OF CALCUTTA

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COUNCILS FOR UNDERGRADUATE STUDIES,
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Ref.No : CUS/ 526/18
Dated the 28th November, 2018

To
The Principals
of all the U.G. Colleges
offering B.Com. (Honours/ General)
affiliated to the University of Calcutta

Sir/ Madam

The undersigned is directed to forward you the instructions (copy enclosed) relating to the papers on Direct and Indirect Taxes of Semester wise B.Com. (Honours/General) Courses under CBCS.

Thanking you,

Yours faithfully,


Secretary

Secretary
Under Graduate Councils
University of Calcutta

Instructions

- The Provisions of Finance Act, 2018 relating to the Assessment Year 2019-2020 shall be applicable to the papers on Direct and Indirect Taxes of Semesters IV and V of B.Com. Honours and General Courses under CBCS (i.e., for Honours Papers: CC 4.1Ch -- Taxation I (Semester IV), CC 5.2 Ch – Taxation II (Semester V) & DSE 5.2 T -- Direct Tax: Laws and Practice (Semester V), and for General Papers: CC 4.1 Cg -- Taxation I (Semester IV), DSE 5.1 A -- Taxation II (Semester V) & DSE 5.2 T -- Direct Tax: Laws and Practice (Semester V) in relation to the Semesterised B.Com. Honours & General Examinations, 2019 under CBCS for the concerned semesters.
- Similarly, Provisions of Finance Act, 2019 relating to the Assessment Year 2020-2021 shall be applicable to all the papers on Direct and Indirect Taxes of Semesters IV, V & VI of B.Com. Honours and General Courses under CBCS in relation to the Semesterised B.Com. Honours & General Examinations, 2020 under CBCS and so on.
- Any amendment or change that have not been in force for a period of at least six (6) months prior to the date of commencement of Semester-end Examinations will not be applicable.

Handwritten signature and date: 23/4/18

Secretary
Under Graduate Councils
University of Calcutta