



GONDWANA UNIVERSITY GADCHIROLI

Ordinance No. 39 of 2017.

EXAMINATION LEADING TO THE ONE YEAR POST GRADUATE DIPLOMA IN TAXATION LAWS (PGDTL) CREDIT BASED GRADING SYSTEM, IN THE FACULTY OF LAW, ORDINANCE, 2017.

Whereas, it is expedient to provide an ordinance in respect of Examination leading to the one year post graduate Diploma in Panchayat Raj Law, credit based grading system, in the faculty of Law, for the purposes hereinafter appearing, the Management council is hereby pleased to make the following ordinance :-

1. This ordinance shall be called "Examination leading to the One Year Post Graduate Diploma in Taxation Laws (PGDTL) on Credit Based Grading System, in the faculty of Law, ordinance, 2017.
2. This ordinance shall come into force from the date of its making by the Management council.
3. The duration of the programme is One academic year. An examination at the end of each academic year shall be held at such places and on such dates as may be fixed by the University. The fees for the examination shall be as prescribed by the University from time to time. The subjects /papers shall be as given in the Appendix-I appended with this ordinance.
4. Unless the context otherwise require, the following words shall have the meaning as assigned to them in this para.
 - (a) **Add-on Course:** Means a course which can be studied as an additional course along with the regular course.
 - (b) **Average Grade Letter :** refers to the grade letter awarded after summing up external and internal Marks obtained in each course/ Paper
 - (c) **Course :** It is equivalent to a paper/subject. It is a complete unit of learning which will be taught and evaluated .
 - (d) **Credit :** Credit means the unit by which the course work is measured. It is measured in terms of weekly class hours assigned to a Course. In this ordinance one Credit means one hour of teaching work or two hours of practical work .
 - (e) **Credit Point (CP):** It is the value obtained by multiplying the Grade Point by the Credit i.e No. of Credits assigned for the course x Grade Points secured for that course.
 - (f) **Cumulative Grade Point Average (CGPA):** CGPA means the value obtained by dividing total number of credit points by the total number of credits .
 - (g) **Grade Letter :** Grade Letter means an index to indicate the performance of a student in a particular course/ Paper. It is the transformation of actual marks secured by a student in a course/paper into a letter grade.
 - (h) **Grade Point :** Grade Point means weightage allotted to each grade letter.
5. **Eligibility Criteria for Admission:**
 - (a) This programme is an Add-on programme, the students who have cleared upto Sixth semester B.A.LL.B 5yrs course / cleared upto Sixth semester B.A. LL.B Hons Course / pursuing LL.B three years course/LL.M./ Master of Human Rights & Duties education/ Master of Cyber Law can take admission & study this add on Diploma Course simultaneously.
 - (b) A graduate from any discipline can take admission to this course
 - (c) Admission to the programme shall be made on basis of merit by the respective college admission committee. The reservation policy and rules of the Government of Maharashtra governing admission to higher educational institutions made from time to time shall be followed.

6. The medium of instruction and Examination shall be English. Question papers for the examination shall be set in English.
7. No student shall be permitted to appear for the Examination unless he/she has put in not less than 75% attendance of the classes held in any course/paper.
8. **Evaluation System on the basis of Credit based Award Pattern:** The academic performance of a student shall be graded on a Seven-point scale. The grade awarded to a student shall depend on his/her performance in external and internal examinations. The academic performance of a student during a year and at the end of the programme, shall be evaluated on the basis of:

(i) **Grade Point (GP) obtained in each subject**

(ii) **Cumulative Grade Point Average (CGPA)**

9. Award of Grade Letter, Grade Points, Credit Points, CGPA:

(a) Award of Grade Letter and Grade Points:

Each course/paper shall be valued in Seven Grades. The letter grades and their equivalent grade points are listed below.

Range of % of Marks	Grade Letter	Grade Point
85 to 100	O - Outstanding	10
75 to 84	E - Excellent	9
71 to 74	A+ - Very Good	8
60 to 70	A - Good	7
55 to 59	B+ - Average	6
50 to 54	B - Pass	5
Less than 50	F - Fail	0

(b) Calculation of Credit Points :-

Credit Points for the course = (No. of Credits assigned for the course x Grade Point secured for that course.)

(c) Cumulative Grade Point Average (CGPA) : CGPA refers to the Cumulative Grade Point Average .

CGPA =	Total Credit Points Obtained	
	Total Credits	

Provided that CGPA is calculated only when the candidate passes in all the papers Provided further, that, the final Grade Sheet shall show the Grade and Grade Points only.

10. In order to qualify a particular examination, a candidate shall have secured at least 50% of marks in each and every theory/ Practical/Dissertation prescribed for a particular semester. Similarly a candidate shall have to secure at least 50% of the internal marks wherever applicable.

Note: For further details reference is made in Appendix I appended with this ordinance.

11. A student will be eligible for the award of the Diploma governed by this ordinance if he gets minimum CGPA of 5.00. The Diploma shall specify the division and CGPA of successful candidates as per the following criterion :

i) First Division with Distinction:	CGPA from 7.00 and above
ii) First Division:	CGPA from 6.00 to 6.99
iii) Second Division :	CGPA from 5.00 to 5.99

12. Conversion of CGPA into Percentage of Marks: The formula used in this ordinance to calculate percentage of marks from CGPA is

$$\text{Percentage} = 10 \times \text{CGPA.}$$

13. Award of Medals and Merit Certificates: Candidates who appear and pass the examination in all the papers at first appearance only are eligible for the award of Medals/ Prizes/Rank Certificates etc.

(Statement of object and reasons)

The Vice-chancellor of the university had issued Direction No. 138 of 2012 on 27/6/2012 in respect of Direction governing the examinations leading to the one year post graduate Diploma course in Taxation Laws (PGDTL) on credit & grading system, under provision of section 14 (8) of the Maharashtra university Act, 1994.

The subject matter of the Direction is required to be regulated by an ordinance as provided under the Act.

In view of the above, the existing Direction is required to be converted into an ordinance as provided under the Act, hence this Draft ordinance is prepared for consideration of the Academic council and the Management council.

APPENDIX – I

ONE YEAR POST GRADUATE DIPLOMA IN TAXATION LAW

(PGDTL)

Sr.No.	Name of the Paper	No. of Credits	Max. Marks	Min. Marks
1.	Income Tax – I (Theoretical)	4	Theory 80 I. A 20	50
2.	Income Tax – II (Procedural)	4	Theory 80 I. A 20	50
3	Indirect Taxes	4	Theory 80 I. A 20	50
4.	Practicals : 1. Project Work/ Dissertation 75 Marks (Ext Examiner) 2. Viva –Voce – 25 Marks (Ext Examiner) 3. Visits to various income tax authorities and Chartered Accountants office - 50Marks (Int. Examiner) 4. Group Discussion - 50Marks (Ext Examiner)	8	200	100