



DECCAN EDUCATION SOCIETY'S **Shri. Navalmal Firodia Law College, Pune**

(Permanently Affiliated to Savitribai Phule Pune University ID No.PU/PN/LAW/207/2004)
Recognised u/s "2 (f) & 12 (B) of UGC Act 1956 "
(Approved by Bar Council of India) NAAC Accredited : B++ ,ISO 9001:2015 certified

COURSE OUTCOMES FOR ALL DIPLOMA PROGRAM

Diploma in Taxation Law (DTL)

The Course Objectives and Bloom's Taxonomy-aligned Course Outcomes (COs) for the **Diploma in Taxation Law (DTL)** curriculum, structured to meet the application-oriented and statutory compliance standards required by NAAC guidelines that explicitly incorporates the **Income-tax Act, 2025 (as amended by the Finance Act, 2026)** while maintaining strict alignment with NAAC guidelines and Bloom's Taxonomy.

COURSE OUTCOMES (COs)

Course Title: Income Tax Act (TL-T0102)

Program: Diploma in Taxation Laws (DTL)

Statutory Framework: Income-tax Act, 2025 (as amended by the Finance Act, 2026)

Module 01: Basic Concepts, Basis of Charge and Residential Status

- **Course Outcome (CO1):** Examine basic tax concepts, statutory definitions, and rules governing residential status under the **Income-tax Act, 2025 (as amended by Finance Act, 2026)** to determine scope of total income and taxability.
- **Bloom's Taxonomy Level:** Level 4 – Analyze (BL4)
- **Key Learning Outcomes:**
 - Define core terms like Assessee, Person, Income, Agricultural Income, Capital Asset, and Dividend under the 2025 Act.
 - Explain the concept of Tax Year, tax rates, MAT, and AMT provisions.
 - Determine residential status and tax incidence for individuals and legal entities.
 - Identify exempt incomes and income deemed to accrue or arise in India.

Module 02: Heads of Income and Computation of Total Income

- **Course Outcome (CO2):** Compute taxable income under the five heads—Salaries, House Property, Business/Profession (PGBP), Capital Gains, and Other Sources—using provisions of the **Income-tax Act, 2025**.
- **Bloom's Taxonomy Level:** Level 3 – Apply (BL3)
- **Key Learning Outcomes:**
 - Calculate taxable salary income considering allowances, perquisites, and statutory deductions.

- Compute Net Annual Value and taxable income from self-occupied and let-out house properties.
- Calculate PGBP income incorporating allowable deductions and statutory depreciation.
- Compute short-term and long-term Capital Gains and calculate Income from Other Sources (IFOS).
- Solve practical numerical problems involving total income computation.

Module 03: Clubbing of Income, Set-Off of Losses and Deductions

- **Course Outcome (CO3):** Analyze provisions on income clubbing, set-off/carry forward of losses, and Chapter VI-A deductions under the **Income-tax Act, 2025 (as amended by Finance Act, 2026)** to calculate net tax liability.
- **Bloom's Taxonomy Level:** Level 4 – Analyze (BL4)
- **Key Learning Outcomes:**
 - Apply clubbing rules regarding spouse, minor child, and revocable transfers.
 - Execute inter-source and inter-head adjustments and loss carry-forward rules.
 - Calculate Chapter VI-A deductions for savings, medical insurance, and donations.
 - Compute final tax liability across applicable tax regimes.

Module 04: Tax Administration, Returns and Assessment

- **Course Outcome (CO4):** Evaluate return filing procedures, administrative powers, assessment frameworks (including faceless assessments), and entity-specific rules under the **Income-tax Act, 2025**.
- **Bloom's Taxonomy Level:** Level 5 – Evaluate (BL5)
- **Key Learning Outcomes:**
 - Explain the structure, jurisdiction, and powers of modern Income-tax Authorities.
 - Distinguish between Self-assessment, Summary, Scrutiny, Reassessment, and Faceless assessment.
 - Understand search, seizure, and special assessment procedures.
 - Examine tax obligations for firms, legal representatives, and non-profit organizations (NPOs).

Module 05: Tax Collection, Appeals, Penalties and Prosecution

- **Course Outcome (CO5):** Appraise appellate hierarchies, tax collection rules (TDS/TCS/Advance Tax), statutory penalties, and digital tax compliance mechanisms under the **Income-tax Act, 2025**.
- **Bloom's Taxonomy Level:** Level 5 – Evaluate (BL5)
- **Key Learning Outcomes:**
 - Map appellate procedures from Commissioner (Appeals) and ITAT up to the Supreme Court.
 - Calculate Advance Tax, Tax Deducted at Source (TDS), Tax Collected at Source (TCS), and refunds.
 - Differentiate civil penalties from criminal offences and prosecution provisions.
 - Assess modern developments in e-filing, automated portals, and digital tax compliance.

Diploma in Intellectual Property Rights (IPR)

The Course Objectives and Bloom's Taxonomy-aligned Course Outcomes (COs) for the **Diploma in Intellectual Property Rights (DIPR)** curriculum, structured to meet NAAC compliance guidelines for specialized professional courses.

Paper I – Patent Law

- **Course Outcomes (COs):**
 - **CO 1 (Understanding):** Explain the historical evolution of patent regimes, criteria for patentability, and statutory non-patentable inventions.
 - **CO 2 (Applying):** Apply the statutory workflows for patent filing, provisional/complete specifications, and pre-grant/post-grant opposition mechanisms.
 - **CO 3 (Analyzing):** Deconstruct acts constituting patent infringement, equivalents doctrine, and statutory defenses including compulsory licensing.
 - **CO 4 (Creating/Evaluating):** Formulate foundational drafts for patent specifications and evaluate global filing strategies under the PCT framework.

Paper II – Copyright and Neighboring Rights

- **Course Outcomes (COs):**
 - **CO 1 (Understanding):** Map the regulatory provisions governing originality, ideas-expression dichotomy, and duration of copyright protections.
 - **CO 2 (Applying):** Deploy statutory provisions regarding copyright licensing, assignments, and structural management before Copyright Societies.
 - **CO 3 (Analyzing):** Analyze parameters of copyright infringement, plagiarism tracking, and the boundaries of fair dealing exceptions.
 - **CO 4 (Evaluating):** Appraise anti-piracy protections, intermediary liabilities, and digital rights compliance within online environments.

Paper III – Trade Mark

- **Course Outcomes (COs):**
 - **CO 1 (Understanding):** Illustrate the structural concepts of deceptive similarity, well-known trademarks, non-conventional marks, and trade dress.
 - **CO 2 (Applying):** Apply the step-by-step registration process, classification of goods/services (Nice Classification), and renewal mechanisms.
 - **CO 3 (Analyzing):** Differentiate between statutory actions for trademark infringement and common law remedies for passing off.
 - **CO 4 (Evaluating/Creating):** Formulate opposition notices and evaluate defensive strategies against trademark dilution or cyber-squatting.

Paper IV – Industrial Designs, Geographical Indications and layout designs of Integrated Circuits

- **Course Outcomes (COs):**
 - **CO 1 (Understanding):** Detail the distinct registration boundaries, eligibility criteria, and protection tenures for industrial designs, GIs, and layout designs.

- **CO 2 (Applying):** Apply registration frameworks to protect localized community goods under GI provisions and aesthetic configurations under design laws.
- **CO 3 (Analyzing):** Analyze overlaps between industrial designs, copyrights, and trademarks to eliminate regulatory gaps in product protection.
- **CO 4 (Evaluating):** Appraise enforcement actions against design piracy, unauthorized GI usage, and unlawful replication of integrated circuit layouts.

Paper V – Dissertation or Research work

- **Course Outcomes (COs):**
 - **CO 1 (Creating):** Formulate a methodologically sound IPR research proposal, complete with specific hypothesis parameters and literature gap analyses.
 - **CO 2 (Analyzing):** Execute exhaustive systematic processing of primary IP legislations, global treaty updates, and domestic/international case-law trends.
 - **CO 3 (Evaluating):** Critique current institutional enforcement frameworks, technology-transfer models, and patent/copyright office procedures.
 - **CO 4 (Creating):** Produce an ethically compliant, original research project or dissertation thesis ready for submission and academic evaluation.

Diploma in Cyber Law

The Course Objectives and Bloom’s Taxonomy-aligned Course Outcomes (COs) for the **Diploma in Cyber Laws (DCL)** curriculum, structured to satisfy the latest statutory modifications and rigorous NAAC compliance parameters.

Paper I – Basis & Regulatory Framework of Cyber-world

- **Course Outcomes (COs):**
 - **CO 1 (Understanding):** Illustrate the structural components of computer networks, data packets, TCP/IP configurations, and cryptographic encryption systems.
 - **CO 2 (Applying):** Deploy jurisdictional evaluation rules to determine foreign or multi-state judicial competencies over internet infractions.
 - **CO 3 (Analyzing):** Deconstruct how the unique architecture of the web tests conventional legal boundaries and requires unique technological controls.
 - **CO 4 (Evaluating):** Appraise the validation systems, generation processes, and systemic vulnerabilities of public key frameworks and digital authentication protocols.

Paper II – E-Commerce

- **Course Outcomes (COs):**
 - **CO 1 (Understanding):** Map the distinct categories of online contracts (such as click-wrap, shrink-wrap, and browse-wrap options) and their legal validity rules.
 - **CO 2 (Applying):** Apply consumer protection rules and financial guidelines to secure transactions handled via digital payment systems or web platforms.
 - **CO 3 (Analyzing):** Analyze acts constituting platform non-compliance or systemic data breaches that nullify safe harbor liability protections.

- **CO 4 (Creating/Evaluating):** Formulate legal risk models and evaluate regulatory compliance playbooks for commercial e-commerce platforms.

Paper III – Information Technology Act, 2000

- **Course Outcomes (COs):**
 - **CO 1 (Understanding):** Detail the regulatory mechanics, civil violations, and criminal penalties defined by the IT Act and its corresponding updates.
 - **CO 2 (Analyzing):** Contrast cyber offenses (like identity theft, hacking, or denial-of-service) with conventional penal codes to guide litigation strategies.
 - **CO 3 (Evaluating):** Critique the evidentiary validity and preservation rules for digital traces based on domestic evidence rules.
 - **CO 4 (Applying/Creating):** Apply specialized judicial procedures to prepare complaints for adjudication or construct strong defense frameworks for cyber litigation.

Paper IV – Intellectual Property Rights in the Cyberworld

- **Course Outcomes (COs):**
 - **CO 1 (Understanding):** Explain the unique nature of copyright challenges online, analyzing peer-to-peer sharing networks and the legal status of software architectures.
 - **CO 2 (Applying):** Deploy international uniform dispute resolution mechanisms (like UDRP choices) to remedy bad-faith domain registrations and cybersquatting.
 - **CO 3 (Analyzing):** Analyze how online branding strategies interact with trademark laws, looking at keyword advertising and deep-linking issues.
 - **CO 4 (Evaluating):** Appraise the legal protections, statutory exemptions, and proprietary risks connecting open-source software with commercial deployments.

Paper V – Dissertation/ Research work/ Field Report

- **Course Outcomes (COs):**
 - **CO 1 (Creating):** Formulate a well-structured research proposal or field investigation plan focusing on contemporary cyber regulations or data security.
 - **CO 2 (Analyzing):** Execute thorough systematic analyses of online tracking patterns, corporate security policies, or recent judicial determinations.
 - **CO 3 (Evaluating):** Critique regulatory gaps, technological threats, or enforcement challenges across public and private digital sectors.
 - **CO 4 (Creating):** Generate a clear, ethically sound, and professional dissertation report or draft profile tailored for corporate or compliance review.

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