

**ST. ANDREW'S COLLEGE OF ARTS, SCIENCE AND COMMERCE**

**DEPARTMENT OF ACCOUNTANCY**

Organizes

**TITLE: CERTIFICATE COURSE IN PRACTICALS  
OF INCOME TAX & TDS.**

**FACULTY:** **CA Dipti Mody**, IRDA Licentiate & AMFI Certified, with over two decades of experience in Taxation, Financial Planning, Project Finance, Merchant Banking, and Auditing of Public & Pvt Ltd Cos. Having trained Accountants, Professionals & College Students in GST, Tally based accounting & other subjects as Founder of EDUTECH CENTRE, have also trained more than 1000 students in GST under TEL program by WIRC of ICAI. She has trained Professors of multiple colleges in GST under RUSA of Ministry of Education.

**CA Rupal Haria**, with over two decades of experience as a CA, specializes in Taxation, Corporate Taxation, Auditing, TDS, Indirect Tax, Consultancy and Assessments. She has trained 300+ Income Tax Officers and spoken at CA forums on IT, GST, TDS, Tally, and Income Tax. As an ITT and TEL faculty at ICAI, she covers GST, TDS, Income Tax, E-filing, and Tally. She has trained 150 professors in GST and conducted practical workshops through EDUTECH CENTRE. She serves as an Independent Director on two company boards.

**OBJECTIVE:** Every Individual, be a salaried person or professional or a businessman, is liable to pay Income Tax and file a return of Income once the threshold limit of income is crossed.

Course objective is to make every participant aware of the basic compliance rules and learn tax planning to be able to plan tax liability and pay the tax in time.

<b>OUTCOME / GAINS:</b>	<p><b>Comprehensive Understanding:</b> Detailed analysis of major provisions of Income Tax Law, focusing on Individual tax compliance.</p> <p><b>Proactive Planning:</b> Helps salaried employees plan their taxes in advance.</p> <p><b>Practical Tools:</b> Includes tax calculators for simplifying complicated calculations.</p> <p><b>Opportunity:</b> Provides a foundational understanding of return filing, building confidence and paving the way to become a Tax Return Preparer.</p> <p><b>Investment Planning:</b> Makes learners adapt at planning investments and managing tax liabilities.</p>
<b>CONTENT / SYLLABUS</b>	<p>Two modules:</p> <p>Module 1: Understanding Law, Concepts, Tax Planning &amp; Computation of Tax and Penalties</p> <p>Module 2: Practical training on the Income Tax portal, E-filing and Tax Payment</p>
<b>TEACHING TECHNIQUES:</b>	<p>Hybrid learning of theory with case studies, Practical case solving and tax planning, Hands on in Individual Return and Computation of Tax.</p>
<b>TAKE AWAY:</b>	<ol style="list-style-type: none"> <li>1. Soft copy of learning material.</li> <li>2. The Certificate of Participation</li> </ol>
<b>CERTIFICATE :</b>	<p>Participation certificate will be issued by Edutech Centre to all regular and successful participants.</p> <p>Certificate will have the logo of Edutech Centre, the course name, the participant's name, date of award, name &amp; logo of our college with one of the signatory as the head of the College.</p>
<b>ELIGIBILITY:</b>	<p>FY / SY / TY: B.Com. / BAF / BMS / BBI / M.Com.</p> <p>(Anyone who wants to learn about Income Tax in a simplified manner)</p>

<b>REQUIREMENT:</b>	Participants must have laptop / desktop / mobile with good internet connection
<b>FEES:</b>	Rs. 2,500 all inclusive
<b>DURATION :</b>	30 Hours (15 sessions of approximately 2 hours each): Interactive learning through Zoom platform with case studies & project work = 24 hours Practical session = 6 hours in the computer lab in college on e-portal Practical exam = Additional 1 hour (Eligible only student with 80% attendance.)
<b>VENUE:</b>	The course is proposed to be conducted online on the Zoom platform 4 or 5 times a week of approximately two hours each per session (mostly after 3 PM). The practical lab sessions will be in the college premises in Lab T3 or T4 located on the third floor.
<b>COURSE DATES:</b>	Commencement & completion date will be in the month of Mid-August 2024 to Mid-Sept 2024
<b>ADMISSION:</b>	Will be on a First-Come-First-Served Basis. Minimum 35 participants, maximum 40 only.  <b>If interested book your seat by paying the fees of Rs. 2,500 online (through Onfees)</b>
<b>COURSE CO-ORDINATOR:</b>	Prof. CA Rachel George, Department of Accountancy  Ms. Aliza Silveira, TYBCOM – A Div., Mobile: 7738778945

**CERTIFICATE COURSE IN PRACTICALS OF INCOME TAX & TDS**

**MODULE 1**

**UNDERSTANDING LAW AND CONCEPTS**

CHAPTER	TOPICS
<b>1</b>	<b>COMPONENTS OF INCOME</b>
	- Over view of Income Tax
	- Types of Person & Assesse
	- Income & Tax Payable
	- Residential Status
<b>2</b>	<b>SCOPE OF INCOME AND DIFFERENT HEADS OF INCOME</b>
	- Income from Salary
	- Income from House Property
	- Income from Business & Profession
	- Income from Capital Gains
	- Income from other sources
<b>3</b>	<b>DEDUCTIONS - CHAP VI A</b>
	- Income not eligible for deduction
	- Sec 80-C, 80-D, 80-DD, 80-DDB
	- Sec 80-E, 80-EE, 80-G, 80-GG, 80-T
<b>4</b>	<b>EXEMPTIONS, REBATES &amp; RELIEFS</b>
	- Sec 10 (3), 13A, 14
	- Rebate & Relief - Sec 87
<b>5</b>	<b>SET OFF &amp; CARRY FORWARD LOSSES</b>
<b>6</b>	<b>COMPUTATION OF TOTAL TAXABLE INCOME</b>
	- Gross Total Income
	- Total Taxable Income
	- Total Tax Liability & Surcharge
	- Old Tax Regime VS New Regime Sec 115 BAC
<b>7</b>	<b>RATES OF TAX FOR VARIOUS ASSESSEE</b>
<b>8</b>	<b>INTEREST ON TAX LIABILITY</b>
	- 234 A, 234B, 234C
	- Late Filing Fees 234E

## CERTIFICATE COURSE IN PERSONAL INCOME TAX

### MODULE 2

#### PRACTICAL TRAINING MODULE

CHAPTER

TOPIC

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|---|--|
| 1 | REGISTRATION ON E-FILING PORTAL                        |
| 2 | HOW TO DOWNLOAD AND UNDERSTAND 26 AS FORM & AIS        |
| 3 | FORM 16 AND 16A & COMPONENTS THERE OF                  |
| 4 | HOW TO APPLY FOR PERMANENT ACCOUNT NUMBER              |
| 5 | UNDERSTANDING VARIOUS RETURNS AND APPLICABILITY        |
| 6 | PRACTICAL TRAINING IN E-FILING INDIVIDUAL RETURN ITR-1 |
| 7 | TDS - SALARY, RENT, PROFESSIONAL FEES, CONTRACT        |
| 8 | PAYMENT OF TAX - SELF ASSESSMENT & ADVANCE TAX         |