

**KABI JAGADRAM ROY GOVERNMENT GENERAL DEGREE
COLLEGE, MEJIA, BANKURA**

Certificate Course

On

“Basics of Taxation”

Conducted by

Department of Commerce (Puja Vacation, 2019)

(In association with IQAC)

Course objective: To enable the students to understand the nature, evolution, and importance of tax regime in Indian Scenario and it will lead to enhance the job applicability of the students.

Course outcome: After completion of this course the students will be able to understand the basic idea of taxation system in Indian scenario. They will also understand the fact that, the tax system in India and the effect of that system in day to day life. In spite of that they can help other person to understand the taxation system.

Participants: Undergraduate students of all the Departments are welcome!

Course duration: Two weeks (30 hours)

Patron:

1. Prof. Alope Kumar das (Officer in Charge)
2. Dr. Aresh Kumar Maji, IQAC Coordinator.

Resource Person:

1. Avisek Sen (HOD, Commerce & Course-coordinator)
2. Dr. Aindrila Biswas (Assistant Professor of Commerce)
3. Debraj Das (Assistant Professor of Economics)
4. Atanu Das (Assistant Professor of Economics)

Other Details of the Course

Prerequisite of the Course	:	Students from various disciplines who are interested in studying Taxation
Pedagogy	:	Chalk and Talk
Course Fee	:	Nil
Intake Capacity	:	15
Assessment Process / Evaluation Modalities	:	Seminar (10) and Examination (40) through MCQ Question (Full marks 50) 40-50 => A ⁺ 30-39 => A
Table for Qualification	:	20-29 => B 10-19 => C 01-09 => D
Rules and Regulations	:	1. Students must attend the scheduled written examination. 2. Students must attend 60% of the classes

Syllabus

Module No. 1: Basic of Taxation Policy in India, including the ideas of key concept of taxation

Module No. 2: Macro economical background of taxation theories

Module No. 3: Basic of Direct Taxation Policy in India,

Module No. 4: The procedure and assessment of Income tax (some specific areas)

Income from Salary, House Property, Deduction u/s 80

Module No. 5: Basics of Indirect Taxes including Goods and Services Tax 'GST'

Detailed Syllabus

Sl no	Date	Topic	Speaker	Duration
1	14.10.2019	Basic of Taxation Policy in India, including the ideas of key concept of taxation	Avisek Sen	4 hrs
2	15.10.2019	Macro economical background of taxation theories part 1	Debraj Das	3 hrs
3	16.10.2019	Macro economical background of taxation theories part 2	Atanu Das	3 hrs
4	17.10.2019	Basic of Direct Taxation Policy in India, including the ideas of key concept of indirect tax	Dr. Aindrilla Biswas	4 hrs
5	18.10.2019	The procedure and assessment of Income tax (some specific areas) Section 2,16,17,24,10 (some basic areas)	Avisek Sen	3 hrs
6	19.10.2019	The procedure and assessment of Income tax (some specific areas) Section 80 (some basic areas)	Dr. Aindrilla Biswas	3 hrs
7	21.10.2019	The procedure and assessment of Income tax (some specific areas) Assessment Procedure	Avisek Sen	3 hrs
8	22.10.2019	Basics of Indirect Taxes including Goods and Services Tax 'GST'	Dr. Aindrilla Biswas	3 hrs
9	23.10.2019	Student Seminar		3 hrs
10	24.10.2019	Written Examination		1hr
11	24.10.2019	Certificate distribution and valedictory session		-
Total				30 hrs

Suggested Reading:

1. Taxation I by Mundra and Mundra
2. Taxation II by Mundra and Mundra
3. Taxmann's Students' Guide to Income Tax Including GST by Sinhaia