

C E R T I F I C A T E I N
I N C O M E T A X

TAXES



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About Glister Eduversity

Today is the era of working parents and due to workload, they do not get enough time to support their children's education. Therefore, they are heavily blamed by all, in the current dialogue and debate about improving the education system, the disadvantages of improper parenting is known to all.

It is time to start parenting in the education system. With the Glister Eduversity, we present you the solution to all such problems switching towards telephonic parenting, proper guidance and development graph.

This is the first Indian institution to provide education care with parenting. Glister Education offers telephonic parenting with a right strategic plan for the student, online test series, seminar, scholarship programs, in really attractive packages.

We also guide their appointments as well as their strategies. So, let's don't wait, and achieve nothing less than success with Glister Eduversity Parenting cum Education Care.



Director: Amit Pandey

Mission

The mission of Glister Eduversity is to educate the citizens and citizen-leaders for our society.

We do this through our commitment to the transformative power of a liberal arts and sciences education.

Beginning in the classroom with exposure to new ideas, new ways of understanding and new ways of knowing, students embark on a journey of intellectual transformation.

Through a diverse living environment, where students live with people who are studying different topics, who come from different walks of life and have evolving identities, intellectual transformation is deepened and conditions for social transformation are created.

From this we hope that students will begin to fashion their lives by gaining a sense of what they want to do with their gifts and talents, assessing their values and interests, and learning how they can best serve the world.

Vision

Glister Eduversity will set the standard for residential liberal arts and sciences education in the twenty-first century. We are committed to creating and sustaining the conditions that enable all Glister Eduversity students to experience an unparalleled educational journey that is intellectually, socially, and personally transformative.

Welcome to the Glister Eduversity, Varanasi. For more than three years, Glister Eduversity has served as our nation's flagship comprehensive institution of higher education.

Our primary goal is to become one of the most prominent and excellent educational institutes in the world. We are fortunate to have a talented, highly committed teaching and support staff here to ensure the learning environment of our students is the best it can be. Our faculties are renowned scholars and accomplished practitioners who are actively engaged in the academic excellence and innovative research ideas of the modern world. Our students are innovators, engineers, managers, great scientists, entrepreneurs, and aspiring leaders - from every age group and are located at every corner of the country. Our unique teaching and learning process with a proper blend of theory and practice crosses the boundaries of nations towards industry-readiness and global excellence.

Program overview

Taxation is a very dynamic field and therefore has immense career opportunities after pursuing This Course one can apply for Government jobs in the field of taxation that are quite well-paid and offer immense stability. Otherwise too, people with tax knowledge often find stable and well-paid jobs in accounts departments of corporate houses or CA firms. Tax consultancy can also generate Revenue to the individual by advising their own friends and relatives and by filing their tax returns.

Students receive a certificate after they complete their course. Following are the main objectives of this course:

- To acquaint the learners with basic principles underlying the provisions of tax laws
- To develop a broad understanding of the tax laws and accepted tax practices
- To introduce practical aspects of income tax filing of return
- To introduce aspects of tax planning as an important managerial decision making process
- To expose learners to real life situations involving taxation and equip them for taking tax sensitive decisions

Salient Features



Course Focus on conceptual knowledge on current tax laws.



Building confidence to start work life by gaining required knowledge in Taxation domain. Providing scope to pursue Taxation as specialization in higher studies after senior secondary



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After Completion of Course one will get a Certificate that will be universally accepted.



Course Objective

The 6 Months Income Tax course is for the Learners who want to work in Finance Departments with the aim to learn, develop and practice required by the market. In this course, the emphasis is put on the trainee to acquire the ability to perform as a confident and competent Finance Consultant.

The objectives of this course are to:

It enables the students to insights the basics of Income Tax Act and its implications in computing tax Liability of an individual.

Learning Outcome:

After completing this programme, participants will be able to:

- Understand the basic principles underlying the provisions of tax laws
- To develop a broad understanding of the tax laws and accepted tax practices
- To introduce practical aspects of income tax filing of return
- To introduce aspects of tax planning as an important managerial decision making process
- To expose learners to real life situations involving taxation and equip them for taking tax sensitive decisions



Details of Programme: Certificate Course in Income Tax

1. Title of the Course

The Course shall be called as "Certificate Course in Income Tax ", a Regular course of 6 months (240 hrs.) Duration.

2. Duration of the Course

This is a Regular course of 240 hrs. Extended over a period of 6 months duration.

3. What You Will Get:

You Will Get a Mark sheet and a Certificate That Will be Universally Acceptable.

4. Aims and Objectives of the Course

It enables the students to insights the basics of Income Tax Act and its implications in computing tax Liability of an individual.

5. SCOPE:

Employee in the finance department of Corporate, Consultant for various Income tax compliances, Tax Policy Analyst, Revenue Agents, Accounting Manager

6. Syllabus

The syllabus is design to fulfill aforesaid objectives containing theory subjects as well as practical in Income Tax.

Income Tax Introduction	Theory : 70 Marks, Practical/Assignment : 30 Marks
Business Income - Compute your taxable income	Theory : 70 Marks, Practical/Assignment : 30 Marks
Capital Gain	Theory : 70 Marks, Practical/Assignment : 30 Marks
Computation of Salary Income, House Property	Theory : 70 Marks, Practical/Assignment : 30 Marks
Income from Other Sources	Theory : 70 Marks, Practical/Assignment : 30 Marks
TDS/TCS	Theory : 70 Marks, Practical/Assignment : 30 Marks
Litigation Management (Assessment / Appeal / Offences)	Theory : 70 Marks, Practical/Assignment : 30 Marks
Filing of Income Tax Return / Tax Audit	Theory : 70 Marks, Practical/Assignment : 30 Marks

7. Eligibility Conditions

A candidate who has passed at least 10th examination from a recognized Board or its equivalent shall be eligible to take admission to the course.

8. Course Fee: INR 15,000+GST/-

Content of Syllabus :

Unit 1:- Income Tax Introduction

Introduction to Income tax, Background and Recent Changes in Income Tax, Advanced Level Issues in Income Tax, Residential Status and incidence of tax.

Unit 2:- Business Income - Compute your taxable income

Deductions, Allowance, Books of Account, Method of Accounting, Tax Audit

Unit 3:- Capital Gain

Taxation, Exemption, Deduction, Concept of Capital Asset, Computation of Capital Gain in Different Scenario, Computation of Short term and Long term Capital Gains

Unit 4:- Computation of Salary Income, House Property

Income from Salaries: Basis of Charge of Income from Salaries, Allowances & Perquisites, Computation of Taxable Salary, Tax Computation, Case Studies, Tax Planning for Salaried Employees. Income From House Property : Basis of Charge of Income from House Property, Understanding of the Legal Provisions, Gross Annual Value, Deductions from Rental Incomes (Section 24), Computation of Income from House Property, Case Studies, Tax Planning

Unit 5:- Income from Other Sources

Basis of Charge of Income from Other Sources, The dividend, Interest on Securities, Deductions, Computation of Income from Other Sources, Special Provisions (Section 56)

Unit 6:- TDS/TCS

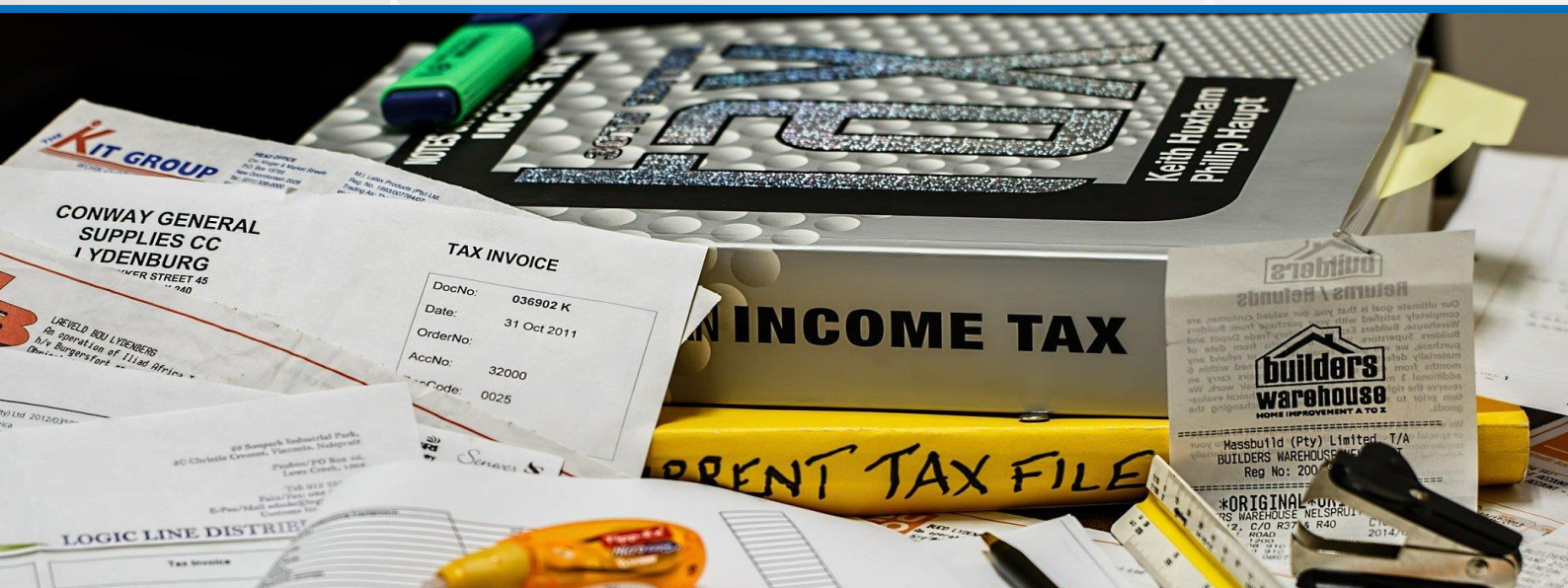
Tax Deduction at Source (TDS Compliance) : Introduction & Coverage, Discussion of TDS Deduction under Various Sections (Other than NR) , Various Records & Penalties i.r.t. TDS , Practical Examples and Tax Planning, Interest and Penal Provisions , TDS, Return Filings (Form 24Q & 26Q), Introduction to e-filing of TDS Returns, Special Consideration with Case Studies, Practical Challenges & Solutions. Tax Collection at Source (TCS) : Introduction, Provision Analysis and Discussion

Unit 7:- Litigation Management (Assessment / Appeal / Offences)

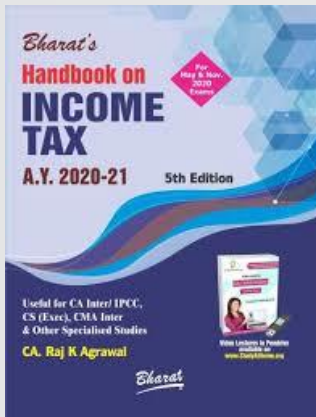
Assessment Procedures: Understanding of Provisions of Assessment Procedures, Practical Aspects of Assessment, e-Assessment and e-Proceedings, Dealing with the Income Tax Authority in Assessments , Important point During and After Assessment Proceedings, Important Case Laws, Practical Challenges & its Solutions. Appellate hierarchy, Appeal Procedure ; CIT(A) - Understanding, Practical and e-filing area , ITAT-Introduction, HC/SC – Briefing, Revision.

Unit 8:- Filing of Income Tax Return / Tax Audit

Return Filing (Provisions Only), Importance and other Benefits, E-Filing and Other Important Points to be Kept in Mind. Problems in Return Filing: Latest (ITR1 to ITR 7), Problems in Audit: Latest

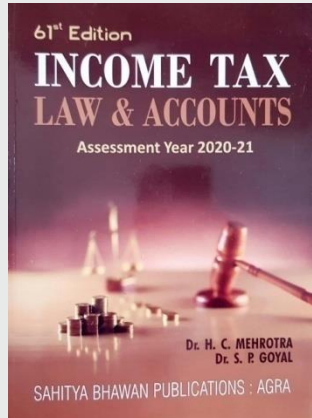


Books For Reference



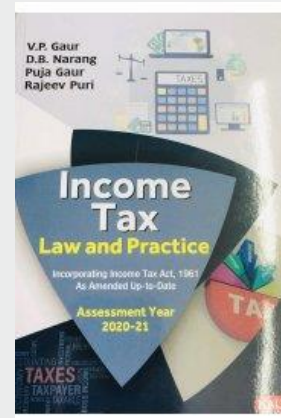
CA Raj K Agrawal

Handbook on Income Tax



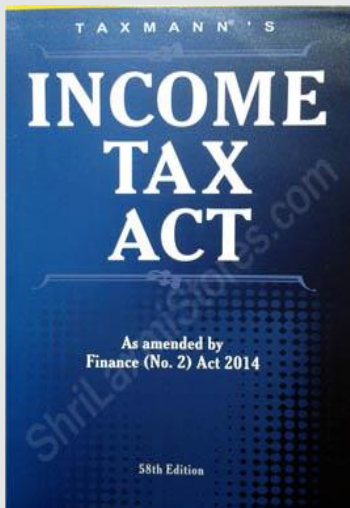
H.C. Mehrotra

Income Tax Law & Accounts

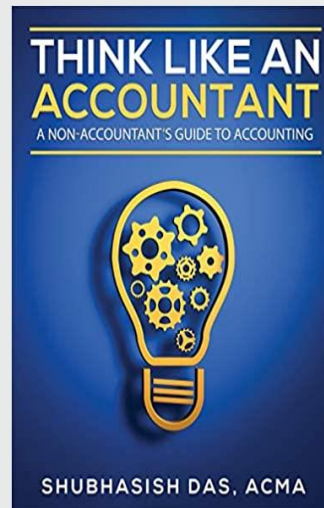


V.P. Gaur

Income Tax Law & Practice



TAXMAN'S
Income Tax Act



Shubhasish das
Think Like An Accountant: A non-accountant's guide to accounting