



**S.G.V.V T's
SHRI GAVISIDDHESHWAR ARTS, SCIENCE
& COMMERCE COLLEGE KOPPAL**

(Affiliated By Vijayanagara Srikrishna Devaraya University, Ballari)

NAAC Accredited 'B' Grade

CERTIFICATE COURSE ON E-TAXATION

Submitted By
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Through
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Submitted to
Principal
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Koppal-583231

Department of Commerce
Shri Gavisiddheshwar Arts, Science & Commerce College
Koppal
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Certificate course on E- Taxation (Duration 30 hours) Topics:-

S.N.	Topic	Contents
1	Introduction to Income Tax, E-Filing of IT Return.	Introduction to Income Tax, Brief about Various Sources of Income (with illustrations). Introduction of 'e' Filing of Income Tax Returns Generation of IT Form ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR06. How To Register PAN, TAN, TIN and DIN online or manual. Concept of TDS, Computation and Payment of TDS. Practical exposure to www.incometaxindiaefiling.gov.in portal. How to file Return Electronically on portal with or without Digital Signature Certificate. How to Pay Tax online through Net Banking. How to Generate challan online or Manual.
2	Introduction to GST and GST Mechanism.	Scope and Review of GST (Goods and Service Tax) What is GST:- Goods and Service Tax indirect Tax for the whole India Overview of Goods & Service Tax, Registration under GST (Regular and Composition), Meaning & Scope of Supply, Time of Supply, Value of Supply, Tax Rate structure, invoicing under GST regime, Input Credit Mechanism Return under GST (GSTR1,GSTR2A,GSTR3B and so on), Payment of Taxes, Consequences of non – compliance and Compliance Rating, Ecommerce and ISD, Audit and Appeals in GST,GSTN and GSP. GST Payment Mechanism. GST Registration process: GST Return Mechanism.

Recommended Books and Material

1. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, Sahitya Bhavan Publications, Agra.
2. Circulars issued by CBDT and Income Tax Rules, 1962.
3. Study Materials of ICAI and ICWAI.
4. Singhanian Vinod K and Singhanian Monica., Direct Tax Planning and Management, Taxmann Publication, New Delhi.
5. <http://www.cbic.gov.in/htdocs-cbec/gst/index>
6. <https://www.incometaxindia.gov.in/Pages/about-us/central-board-of-direct-taxation.aspx>
7. <http://icmai.in/icmai/Taxation/upload/Bills2017/Presentation-GST-Bill-2017.pdf>
8. <https://taxmantra.com/wp-content/uploads/2017/03/GST-Ebook.pdf>
9. <http://idtc.icai.org/publications.php>
10. V. S. Datey, GST Ready Reckoner, Taxmann Publications Pvt. Ltd.
11. CA. Rajat Mohan, Illustrated Guide to Goods and Services Tax [GST], Bharat Law House Pvt. Ltd.
12. Bare Acts – CGST, IGST, SGST (Karnataka) and CGST Rules,
13. <https://cleartax.in/s/gst-book-online-pdf>