

SAINTGITS COLLEGE OF APPLIED SCIENCES

VALUE ADDED COURSE 2020-21

Foundation in Taxation

LEARN . GROW . EXCEL

ABOUT THE COURSE

SAINTGITS LEARN, GROW, EXCEL

The Program gives a basic knowledge about "how to tax the income of a person" and the basics of indirect tax like VAT and GST.

OBJECTIVES

- To study how to calculate the taxable income of an Individual.
- To explain about VAT and GST
- They are able to recognize the terms in income tax
 and indirect tax.
- They are aware about the deductions which are to be claimed while filing the return

EXPECTED OUTCOMES

Students will be able to compute the income of an individual and analyse about indirect tax system.

DURATION

The duration of the course is 30 hours

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CONTENT

Module I - Introduction to Taxation

Module 2 - Heads of Income

Module 3 - Introduction to Indirect Tax

Module 4 - Goods and service tax

FEATURES

- It helps students identify incomes under various heads.
- It helps students compute taxable income of an individual
- It helps to differentiate between direct and indirect tax.
- It enhances the knowledge of students in VAT and GST.

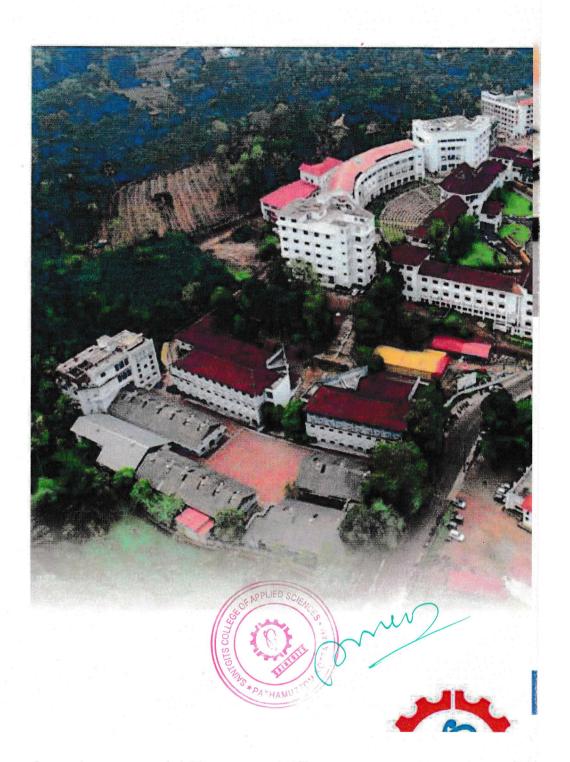
ADVANTAGES

- Where the impact and incidence falls on same person is known as direct tax and if the same falls on different person is called indirect tax. Here the foundation in taxation program helps students to be aware about Indian tax system and its relevance in the society.
- It also helps the students to calculate the taxable income of an individual by themselves.

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SAINTGITS COLLEGE OF APPLIED SCIENCES

Value Added Course

FOUNDATION COURSE IN TAXATION

Course Code - VSFIT006

Objectives

- To make the students familiar with the direct tax law of the country and to give advanced level of knowledge on direct tax laws and computation and assessment.
- To provide the students an understanding about the various indirect taxes applicable to business and industry

DIRECT TAXES

Module I

Objective of taxation-direct and indirect taxes-direct tax law in India-changing section-basic concepts-income-gross total income-total income-person-assessee-deemed assessee-assessee in default-role of tax-average rate of tax-maximum marginal rate-residential status-incidence of tax-income exempt from tax.

20 Hours

Module II

Heads of income-income from salary-income from house property-profit and gains of business or profession-capital gain-income from other sources-Clubbing of income-setoff-carry forward and Set off- Deduction from gross total income (Sec.80 C to 80 U) - Assessment of individuals.

20 Hours

Module III

Indirect Tax - Concept - History of Indirect Taxes - Forms of Indirect Taxes - Sales Tax - History - Concept- VAT - Introduction - Meaning and Concepts - Evolution - Features of VAT - Objectives - How does VAT work? - History - Definitions - KVAT Act - Input Tax Credit

10 Hours

Module IV

GST - Stages of Evolution of GST - Methodology of GST - CGST - SGST - IGST - Important concepts and Definitions. GSTN -GST Council - Levy and Collection of Tax - Scope of Supply Tax Deduction At Source - Collection of Tax At Source

10 Hours



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23	NITHIN MATHEW MATHEW		×	×	×	×	×	×	×	×	×	a	×	X	×	×	×	a	×	X /	× ,	7	22	-	2 >	_	+	-	1		-	-	+	+	+	4
24	PARVATHY MADHU		a	×	×	×	×	×	×	a	×	×	×	×	×	×	×	×	×	,	× ,		$\overline{}$	-	_	× ×		-	×		×	X	+	+	+	4
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44	STELLA JAMES		-	-	$\overline{}$	$\overline{}$	×	\rightarrow	a	-	×	\rightarrow	-	×	-	× 3	×	×	a	×	× >	4	43	×	×	×	a	a	a	a	×	X					1
45	TIJU THOMAS JOHN		a	-	^	×	×	×	X	-	×			a	×	<	×	×	× ;	×	K >	<	44	×	×	×	×	×	×	×	×	X	2				1
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46	TONY MATHAI THOMAS		×	0	×	×	×	×	×	×	K	×	×	×	×	×,	< >	4	×	×	~ ~	-	46	×	×	×	×	×	a	×	×	×	+		\vdash	\vdash	1
47	VIKAS P		×	×	×	a	×	X	×	×	a	×	X	×	a	X	×	×	×	x y	x i	1	47	×	x	×	x	×	a	X	9	K			\vdash		
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