



MUGBERIA GANGADHAR MAHAVIDYALAYA

P.O.—BHUPATINAGAR, Dist.—PURBA MEDINIPUR, PIN.—721425, WEST BENGAL, INDIA

NAAC Re-Accredited B+Level Govt. aided College

CPE (Under UGC XII Plan) & NCTE Approved Institutions

DBT Star College Scheme Award Recipient

E-mail : mugberia_college@rediffmail.com // www.mugberiangangadharmahavidyalaya.ac.in

Report

On

CERTIFICATE COURSE OF INCOME TAX PRACTICAL

Course Period: 15th July 2019 to 18th October 2019



Organized by

Department of Commerce

Mugberia Gangadhar Mahavidyalaya

ACCREDITED BY NAAC WITH GRADE B+

Bhupatinagar, Purba Medinipur ,721425

Affiliated to **Vidyasagar University**

The Report is prepared by Prof. Sudarsan Adak, Dept of Commerce Mugberia Gangadhar Mahavidyalaya under the guidance of Prof. Abani Kumar Tripathy, HOD, Dept. of Commerce.



MUGBERIA GANGADHAR MAHAVIDYALAYA

P.O.—BHUPATINAGAR, Dist.—PURBA MEDINIPUR, PIN.—721426, WEST BENGAL, INDIA

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Minutes of Departmental on 28th June, 2019.

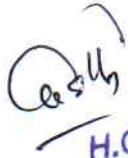
Members Present:-

1. Dr. Swapan Kumar Misra, Dept. of Commerce, Principal of the college
2. Prof. Abani Kumar Tripathy, H.O.D. Dept. of Commerce
3. Prof. Sudarsan Adak, SACT-II, Dept. of Commerce
4. Prof. Ranjit Kumar Giri, SACT-II, Dept. of Commerce
5. Prof. Radhakrishna Dinda, SACT-II, Dept. of Commerce
6. Mr. Chattu Kamila, Guest Lecturer, Dept. of Commerce

A meeting was arranged at 3 pm regarding the implementation of certificate course on Income Tax Practical in our Department. All faculty member Joined the meeting in time. Dr. Swapan Kumar Misra Principal preside over the meeting.

Resolution taken in the meeting is:

1. It is decided that the course will be started soon.
2. It is decided that Prof. Abani Kumar Tripathy, H.O.D. Dept. of Commerce will be convenor of the course.
3. It is decided that the Course will be conducted by Prof. Sudarsan Adak and Prof. RadhaKrishna Dinda.
4. The Course duration will be from 15th July. 2019 to 18th Oct. 2019
5. The course will be conducted for Sem-II.
6. It is decided that the Course will be started from 15th July. 2019.
7. Concern teacher is requested to prepare a syllabus and routine for smooth running of course.
8. The meeting comes to end vote of thanks.


28/06/19
H.O.D.
Department of Commerce
Mugberia Gangadhar Mahavidyalaya



MUGBERIA GANGADHAR MAHAVIDYALAYA

P.O.—BHUPATINAGAR, Dist.—PURBA MEDINIPUR, PIN.—721423, WEST BENGAL, INDIA

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Notice

Date: 02/07/2019

Dear Students,

Do you wish to Scale up your Professional Careers to the heights of Success and become Self Reliant by mastering the skill of Income Tax Practical Knowledge?

If yes, then this is the right platform to get enrolled for *Income Tax Practical Training*.

The Department of Commerce of Mugberia Gangadhar Mahavidyalaya, is Conducting Certificate course of Income Tax Practical Training for all students of Commerce Sem-II.

Course Duration - 30+ Hours

Course Takeaways:

This course includes brief of the following topics of Income Tax: -

- Introduction of Indian Income Tax
- Introduction of various Income Tax Returns forms (ITR)
- Important Tax Saving Investment/Deductions or Tips
- Calculation of Business Income under the Income Tax
- Allowed & Disallowed business deduction
- Depreciation under Income Tax
- Books of Account & Document under Income Tax
- Applicability of Audit under Income Tax
- Presumptive Taxation scheme for small businessman/ professionals
- All about TDS provision like TDS provisions, Important TDS rates, TDS Returns & Due dates of the TDS returns.

PDF NOTES would also be provided for reference


02/07/19
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Department of Commerce
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Course Start Date: 15th July 2019

Timings: 1.00 Pm onwards

Course Fees: Nil

Kindly register yourself to get the benefit of this COURSE with latest version and upgraded features of Income Tax.

Certificates will also be provided to all the Participants.

NOTICE – 08-07-2019

Dear students kindly note,

Income Tax Practical classes start regularly from Monday - 15th July, 2019. You have to reported ours within 13th July, 2019.

TIMINGS FOR THE COURSE WILL BE FROM 1 PM TO 3 PM


08/07/19
H.O.D.
Department of Commerce
Mugberia Gangadhar Mahavidyalaya



MUGBERIA GANGADHAR MAHAVIDYALAYA

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REPORT



Event: Certificate course in Income Tax Practical

Date: 15th July. 2019 to 18th Oct. 2019

Venue: Computer Laboratory Room No.-120 .

Scope: Students of our college across all disciplines.

Objectives: -

It is a job-oriented skill development program for commerce graduates and post-graduates. Firstly, expert knowledge of Income Tax will be given through lectures, seminars, and assignments. Secondly, hands on training of on-line filing of return and other work will be provided. Three months practiced training/project work will be done by each student. This will enable him/her to work as certified Income Tax practitioner or employee.

Highlights:

Department of Commerce conducted Certificate

Course on Income Tax Practical from 15th July. 2019 to 18th Oct. 2019. The course saw good participation of students from Commerce Department. Prof. Sudarsan Adak the Resource Person provided extensive theoretical and Prof. RadhaKrishna Dinda practical knowledge to students on the course and also took regular exercises for practice of the students to enhance the skill sets. Students were taught the following content:

- I. PAN (Permanent Account Number) – Need, uses, how to apply
- II. Clubbing of Income & Set-off and carry forward
- III. TDS – when and on what income tax is required to be deducted at source
- IV. Calculation of tax liability and filing of return of income
- V. Various types of income like Salaries, House Property, Business Income, Capital Gains, Other Sources Income – the components and its taxability
- VI. Deductions under chapter VI A

Asst 20/10/19
H.O.D.
Department of Commerce
Mugberia Gangadhar Mahavidyalaya

Saim
Principal 20.10.2019
Mugberia Gangadhar Mahavidyalaya

VII. Advance tax – the instalments & due dates

The students highly benefited from the course and gave positive feedback for it.

Reg. Course and Examination Scheme

Paper – 1 INCOME TAX

Contact hours – 30+
3 hrs Max Marks -100

- Basic Income Tax, Major Heads of income, Tax Forms, New and old Tax Scheme
- Concept of Business Income, Calculation of Income from Business & Profession
- Depreciation under the Income Tax, Important Rate & Calculation of Depreciation
- Calculation of Allowed Expenses under the IT Act, Import Section of the Act
- Books of Account &, Documents & Maintenance of Books of Accounts
- Audit of Books of Account under the IT act & Exemption from the Audit
- Benefit & Disadvantage of Presumptive Taxation under the Income Tax
- Tax Deducted at Source (TDS) Basic, TDS Rate and TDS Provisions
- Tax Deducted at Source (TDS) Due Dates & Penalty
- Online Filling of Form ITR1, ITR2, ITR3
- INCOME TAX PRACTICE QUESTION
- INCOME TAX PRACTICE QUESTION II


20/10/19
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Certificate Course in Income Tax Practical Training - Grading & Results (July - Octoberber, 2019)

Sl.No.	Name	Marks Obtained Full Marks-100	Grade
1.	Amit Giri	82	A+
2.	Anish Jana	65	B+
3.	Bikash Paul	70	A
4.	Bikramjit Nayek	59	B+
5.	Biswajit Panda	71	A
6.	Gourgopal Sahoo	72	A
7.	Habiba Khatun	63	B+
8.	Jayanta Jana	77	A
9.	Kunal Jana	72	A
10.	Malay Majhi	67	B+
11.	Mousum Khanra	78	A
12.	Pintu Dutta	68	B+
13.	Pranab Jana	65	B+
14.	Ranbir Payra	71	A
15.	Sanjib Maity	84	A+
16.	Satyajit Chaulia	68	B+
17.	Satyajit Maity	66	B+
18.	Sk. Manjur Alam	60	B+
19.	Sohini Jana	75	A
20.	Somnath Das	62	B+
21.	Sourav Kumar Chaulia	80	A+
22.	Suvam Jana	72	A
23.	Subhadip Das	71	A
24.	Subhadip Khatua	65	B+
25.	Subhankar Das	82	A+
26.	Suman Bera	58	B
27.	Suman Kalyan Das	60	B+
28.	Surajit Kar	71	A
29.	Surya Kamal Majhi	72	A
30.	Uma Das	60	B+

Grading Scheme	Grade
80-89	A+
70-79	A
60-69	B+
50-59	B


 H.O.D. 20.10.19
 Department of Commerce
 Mugberia Gangadhar Mahavidyalaya


 Principal 28.10.2019
 Mugberia Gangadhar Mahavidyalaya



REGISTER OF ATTENDANCE

FOR THE MON

ATTEN

Serial No.	Roll No.	NAME OF PUPILS	Sl. No. & dt. of Adm. in the Adm. Reg.	FOR THE MONTH OF <u>SEPTEMBER</u> 2019																			
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
01		Amit Giri		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
02		Anish Jana		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
03		Bikash Panj		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
04		Bixramjit Nayer		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
05		Biswajit Panda		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
06		Gourajopal Sahoo		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
07		Habiba Khatun		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
08		Jayanta Jana		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
09		Kamal Jana		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
10		Malay Majhi		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
11		Mousumi Kheura		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
12		Pintu Dutta		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
13		Pranab Jana		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
14		Ranbir Rayra		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
15		Sanjib Maity		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
16		Satyajit Chatterjee		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
17		Satyajit Maity		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
18		SK. Manjiv Alam		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
19		Sohini Jana		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
20		Somnath Das		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
21		Sousov Kumar Chaulia		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
22		Sovan Jana		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
23		Subhadip Das		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
24		Subhadip Bhatia		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Carrier Oriented Programme on Income Tax Practical - 2019-20



REGISTER OF ATTEND- FOR THE MONTH

Serial No.	Roll No.	NAME OF PUPILS
	01	Amit Gixi
	02	Anish Jana
	03	Bikash Panj
	04	Bixramjit Nayer
	05	Biswajit Panda
	06	Gouropal Sahoo
	07	Habiba Khatun
	08	Jayanta Jana
	09	Ronal Jana
	10	Malay Majhi
	11	Mousam Khanna
	12	Pintu Dutta
	13	Pranab Jana
	14	Ranbir Rayra
	15	Sanjib Maity
	16	Satyajit Chatterjee
	17	Satyajit Maity
	18	SK. Manjiv Alam
	19	Sohini Jana
	20	Somnath Das
	21	Sooran Kumar Chandra
	22	Sovan Jana
	23	Subhadip Das
	24	Subhadip Khatun
	25	Subhankar Das
	26	Suman Bera
	27	Suman Rayan Das
	28	Susajit Das
	29	Surya Ranaj Majhi
	30	Uma Das

Roll No.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
01	13	18	.	.	19	20	21	.	22	23	24	25	.	.	26	27	28	29	30										
02	16	17	18	19	20	.	.	21	22	23	.	24	.	25	26	27	28	29											
03	15	16	.	.	17	18	19	.	20	.	.	21	22	23	24	.	25	26	27										
04	16	17	.	.	18	19	20	21	.	.	22	.	23	24	25	26	.	27	28										
05	.	16	17	18	.	19	20	21	22	23	24	25	26	27	28	29	30	31	32										
06	17	18	19	20	21	.	.	22	.	23	24	.	.	25	26	27	28	29	30										
07	15	16	17	18	19	20	21	22	23	.	24	25	26	.	27	28	29	.	30										
08	11	.	17	18	.	19	20	21	22	23	24	25	26	27	.	28	29	30	31										
09	16	17	18	19	.	20	21	22	23	24	25	26	27	28	.	29	30	31	.										
10	16	17	18	19	.	20	.	21	22	23	.	24	25	26	27	28	29	30											
11	.	17	18	.	19	20	21	22	.	23	24	.	25	26	27	.	28	29	30										
12	16	.	17	18	19	20	21	22	.	23	24	25	26	27	28	.	29	30											
13	15	.	16	17	18	.	.	19	20	21	22	23	24	25	.	26	27	28											
14	17	18	.	.	19	20	21	22	23	24	25	26	.	.	27	28	29	.	30										
15	.	16	17	18	19	20	.	.	21	22	23	24	25	.	26	27	28	29											
16	15	16	17	18	19	20	21	22	.	23	24	.	25	26	27	28	29	30											
17	16	17	18	.	.	19	20	21	.	22	.	23	24	25	26	27	.	28	29										
18	15	16	.	17	18	.	.	19	20	21	22	.	23	24	25	26	27	28											
19	.	.	13	14	15	16	17	18	19	20	21	22	23	24	25	.	26	27	28										
20	17	18	19	20	21	22	.	23	24	25	26	27	28	.	.	29	30	31	32										
21	16	17	18	19	.	20	21	22	23	.	.	24	25	26	27	28	.	29	30										
22	15	.	.	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30											
23	.	15	16	17	18	.	.	19	20	21	22	23	24	25	26	27	28	29	30										
24	17	18	19	20	21	22	23	.	24	25	26	.	27	28	29	30	31	32	33										
25	16	.	.	17	18	19	20	21	.	22	23	24	25	26	27	28	.	29	30										
26	.	15	16	.	.	17	18	19	20	21	.	22	23	24	25	26	27	28											
27	16	17	18	19	20	.	.	21	22	23	24	25	.	26	27	28	29												
28	15	16	.	17	18	19	20	21	.	22	23	24	25	.	26	27	28	29											
29	.	15	16	17	18	19	.	.	20	21	.	22	23	24	25	26	27	28											
30	15	.	16	17	18	19	20	21	22	.	23	24	25	26	27	28	29												

20/10/19
H.O.D.
Department of Commerce
Mugberia Gangadhar Mahavidyalaya

Principal
Mugberia Gangadhar Mahavidyalaya

Mugberia Gangadhar Mahavidyalaya

P.O.-BHUPATINAGAR
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DIST.-PURBA MEDINIPUR
WEST BENGAL

NAAC Re-Accredited B+ Level Institution

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UGC Approved **Certificate Course on Income Tax**

This is to certify *Amit-Giri*

....., student of Department
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed
Career Oriented Programme entitled "Income Tax" from *15th July 2019* to *18th October, 2019*
and obtained Grade *A+*

Note : The grade should be as follows A+ : 80% and above, A : 65% to less than or equal to 79, B : 50% to less than or equal to 64, C : 35% to less than or equal to 49, F : 34% and below.

Prof. Abant Kumar Tripathy
HOD, Commerce

Prof. Sudarsan Adak
Course Co-ordinator

Dr. Swapan Kumar Misra
Principal

Mugberia Gangadhar Mahavidyalaya



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UGC Approved **Certificate Course on Income Tax**

Anish Jana

This is to certify , student of Department
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed
Career Oriented Programme entitled "Income Tax" from 15th July 2019 to 18th October 2019
and obtained Grade B+

Note : The grade should be as follows A+ : 80% and above, A : 65% to less than or equal to 79, B : 50% to less than or equal to 64, C : 35% to less than or equal to 49, F : 34% and below.

Prof. Abani Kumar Tripathy
HOD, Commerce

Prof. Sudarsan Adak
Course Co-ordinator

Dr. Swapan Kumar Misra
Principal

Mugberia Gangadhar Mahavidyalaya



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WEST BENGAL

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UGC Approved **Certificate Course on Income Tax**

This is to certify *Bikash Sami*

....., student of Department
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed
Career Oriented Programme entitled "Income Tax" from *15th July 2019* to *18th Oct. 2019*.....
and obtained Grade *A*.....

Note : The grade should be as follows A+ : 80% and above, A : 65% to less than or equal to 79, B : 50% to less than or equal to 64, C : 35% to less than or equal to 49, F : 34% and below.

Qth
Prof. Abani Kumar Tripathy
HOD, Commerce

Adak
Prof. Sudarsan Adak
Course Co-ordinator

Swapan
Dr. Swapan Kumar Misra
Principal

Mugberia Gangadhar Mahavidyalaya

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DIST.-PURBA MEDINIPUR
WEST BENGAL

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UGC Approved **Certificate Course on Income Tax**

This is to certify Pixrajit Nayek....., student of Department
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed
Career Oriented Programme entitled "Income Tax" from 15th July 2019 to 18th Oct 2019.....
and obtained Grade B+.....

Note : The grade should be as follows A+ : 80% and above, A : 65% to less than or equal to 79, B : 50% to less than or equal to 49, C : 35% to less than or equal to 49, F : 34% and below.

Prof. Abani Kumar Tripathy
HOD, Commerce

Prof. Sudarsan Adak
Course Co-ordinator

Dr. Swapan Kumar Misra
Principal

H.O.D.

Department of Commerce

Mugberia Gangadhar Mahavidyalaya

Mugberia Gangadhar Mahavidyalaya

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DIST.-PURBA MEDINIPUR
WEST BENGAL

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UGC Approved **Certificate Course on Income Tax**

This is to certify Priswajit Panda....., student of Department
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed
Career Oriented Programme entitled "Income Tax" from 15th July 2019 to 18th Oct. 2019....
and obtained Grade.....A.....

Note : The grade should be as follows A+ : 80% and above, A : 65% to less than or equal to 79, B : 50% to less than or equal to 64, C : 35% to less than or equal to 49, F : 34% and below.

Cuth

Prof. Abani Kumar Tripathy
HOD, Commerce
H.O.D.

Prakul

Prof. Sudarsan Adak
Course Co-ordinator

Dr. Swapan Kumar Misra

Dr. Swapan Kumar Misra
Principal

Mugberia Gangadhar Mahavidyalaya

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DIST.-PURBA MEDINIPUR
WEST BENGAL

NAAC Re-Accredited B+ Level Institution

UGC Approved CPE College under Vidyasagar University

UGC Approved **Certificate Course on Income Tax**

This is to certify Gourgopal Sahoo....., student of Department
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed
Career Oriented Programme entitled "Income Tax" from 15th July, 2019 to 18th Oct. 2019....
and obtained Grade A.....

Note : The grade should be as follows A+ : 80% and above, A : 65% to less than or equal to 79, B : 50% to less than or equal to 64, C : 35% to less than or equal to 49, F : 34% and below.

Prof. Abani Kumar Tripathy
H.O.D.
Department of Commerce

Prof. Sudarsan Adak
Course Co-ordinator

Dr. Swapan Kumar Misra
Principal

Mugberia Gangadhar Mahavidyalaya



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DIST.-PURBA MEDINIPUR
WEST BENGAL

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UGC Approved CPE College under Vidyasagar University

UGC Approved **Certificate Course on Income Tax**

Habiba Khatun

This is to certify , student of Department
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed
Career Oriented Programme entitled "Income Tax" from *15th July 2019* to *18th Oct. 2019*.....
and obtained Grade *B+*

Note : The grade should be as follows A+ : 80% and above, A : 65% to less than or equal to 79, B : 50% to less than or equal to 64, C : 35% to less than or equal to 49, F : 34% and below.

Abh
Prof. Abani Kumar Tripathy
HOD, Commerce
H.O.D.

Sdca
Prof. Sudarsan Adak
Course Co-ordinator

Swapan
Dr. Swapan Kumar Misra
Principal

Mugberia Gangadhar Mahavidyalaya



P.O.-BHUPATINAGAR
PIN-721425

DIST.-PURBA MEDINIPUR
WEST BENGAL

NAAC Re-Accredited B+ Level Institution

UGC Approved CPE College under Vidyasagar University

UGC Approved **Certificate Course on Income Tax**

This is to certify Jayanta Jana....., student of Department
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed
Career Oriented Programme entitled "Income Tax" from 15th July 2019 to 18th Oct 2019.....
and obtained Grade A.....

Note : The grade should be as follows A+ : 80% and above, A : 65% to less than or equal to 79, B : 50% to less than or equal to 64, C : 35% to less than or equal to 49, F : 34% and below.

Prof. Abani Kumar Tripathy
HOD, Commerce

Prof. Sudarshan Adak
Course Co-ordinator

Dr. Swapan Kumar Misra
Principal

HOD

Department of Commerce

Mugberia Gangadhar Mahavidyalaya

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....., student of Department

of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed
Career Oriented Programme entitled "Income Tax" from *15th July, 2019* to *18th Oct. 2019*.....
and obtained Grade *A*.....

Note : The grade should be as follows A+ : 80% and above, A : 65% to less than or equal to 79, B : 50% to less than or equal to 64, C : 35% to less than or equal to 49, F : 34% and below.

Abh

Prof. Abani Kumar Tripathy
HOD, Commerce

H.O.D.

Sd/-

Prof. Sudarsan Adak
Course Co-ordinator

Sd/-

Dr. Swapan Kumar Misra
Principal

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