



# 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](http://www.mugberiangangadharmahavidyalaya.ac.in)

**Report**

**On**

**Skill Development Certificate Course**

**On**

**CERTIFICATE COURSE ON INCOME TAX PRACTICAL**

**Course Period: 16<sup>th</sup> August 2020 to 15<sup>th</sup> November 2020**



**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

Bhupatinagar, Purba Medinipur, 721425, West Bengal

Phone No. (03223) 270236 / +919002275816

Email: mugberia\_college@rediffmail.com

Website: www.mugberiangangadharmahavidyalaya.org



Date: -16.07.2020

## Notice

Notice is hereby given to all faculty members of Dept. Of Commerce that a departmental meeting will be arrange on 18/07/2020 at 3pm for continuation of the Carrier Oriented Programme (COP) on **INCOME TAX PRACTICAL TRANING AND CERTIFICATE COURSE** through online mode. Members are requested to must be present in the said meeting in google meet to discuss the following agenda. Principal sir will be present in the meeting.

*(Handwritten signature)*  
18/07/20

(Prof. Abani Kr. Tripathy)

Department of Commerce  
Mugberia Gangadhar Mahavidyalaya

Dept. Of Commerce

Mugberia Gangadhar Mahavidyalaya

### Agenda

1. Discussion of syllabus of course detail.
2. Duration of the course.
3. Framing of Routine, allocation of classes among the faculty members.
4. Miscellaneous.

### Copy to:

1. Commerce Department
2. Library
3. Office
4. Notice Board





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Minutes of Departmental on 18<sup>th</sup> July, 2020.

## 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
7. Mr. Anupam Das, 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.
4. The Course duration will be from 16<sup>th</sup> Aug. 2020 to 15<sup>th</sup> Nov. 2020
5. The course will be conducted for Sem-II.
6. It is decided that the Course will be delivered by online mode.
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.

*Signature*  
H.O.D. 18/7/20  
Department of Commerce  
Mugberia Gangadhar Mahavidyalaya



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Notice

Date: 02/08/2020



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 in online mode.

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

  
H.O.D.  
Department of Commerce  
Mugberia Gangadhar Mahavidyalaya  
02/08/20





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Course Start Date: Third Week of August 2020

Timings: 1.00 Pm onwards

Course Fees:

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 – 07-08-2020

Dear students kindly note,

Income Tax Practical classes start regularly from Thursday - 16th Aug, 2020. You have to reportedours within 15<sup>th</sup> Aug.2020.

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

  
H.O.D. 07/08/20  
Department of Commerce  
Mugberia Gangadhar Mahavidyalaya



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## REPORT



**Event:** Certificate course in Income Tax Practical

**Date:** 16<sup>th</sup> Aug 2020 to 15<sup>th</sup> Nov 2020

**Venue:** Computer Laboratory Room No.-120 by online mode.

**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 16<sup>th</sup> Aug 2020 to 15<sup>th</sup> Nov, 2020. The course saw good participation of students from Commerce Department. Prof. Sudarsan Adak the Resource Person provided extensive theoretical and 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

## 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

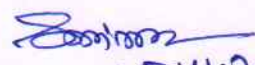


### Paper – 1 INCOME TAX

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

  
H.O.D. 15/11/20  
Department of Commerce  
Mugberia Gangadhar Mahavidyalaya

  
15.11.2020  
Principal  
Mugberia Gangadhar Mahavidyalaya



**Certificate Course in Income Tax Practical Training Grading & Results (August - November, 2020)**



Sl.No.	Name	Marks Obtained Full Marks-100	Grade
1.	Ajit Jana	78	A
2.	Arijit Jana	65	B+
3.	Arpan Maity	70	A
4.	Arup Paul	59	B+
5.	Debabrata Acharya	71	A
6.	Debajit Sasmal	72	A
7.	Gouranga Sau	63	B+
8.	Jagannth Bag	77	A
9.	Manik Manna	58	B
10.	Nayan Si	67	B+
11.	Paramita Tripathy	78	A
12.	Prakash Pal	68	B+
13.	Prasanta Jana	65	B+
14.	Sattwik Mahapa	71	A
15.	Sattasuvam Bera	84	A+
16.	Sk. Sahanur Rahaman	68	B+
17.	Somashree Manna	66	B+
18.	Sourav Kar	60	B+
19.	Souvik Maity	75	A
20.	Suvam Sasmal	62	B+
21.	Suvajit Jana	80	A+
22.	Suvendu Das	72	A
23.	Sikha rani Dey	82	A+
24.	Sk. Mustakin Ali	58	B
25.	Sk. Nasir	60	B+
26.	Sk. Raksad Hossain	71	A
27.	Sourav Bera	72	A
28.	Sourav Rudra	60	B+
29.	Souvik Das	72	A
30.	Subha Jana	73	A
31.	Subha Maity	66	B+
32.	Sudip Giri	58	B+
33.	Sujoy Samanta	68	B+
34.	Sunirmal Mondal	73	A
35.	Surojit Maity	70	A
36.	Susovan Das	62	B+



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



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**UGC Approved Certificate Course on Income Tax**

This is to certify *Ajit Jana*

....., student of Department

of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from *16th Aug 2020* to *15th Nov. 2020*  
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. Sudarsan Adak  
Course Co-ordinator

Dr. Swapan Kumar Misra  
Principal



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This is to certify *Arijit Jana*....., student of Department

of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from *16<sup>th</sup> Aug 2020* to *15<sup>th</sup> Nov 2020*  
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.

*Quah*

Prof. Abani Kumar Tripathy  
HOD, Commerce

*Adar*

Prof. Sudarsan Adak  
Course Co-ordinator

*Swapan*

Dr. Swapan Kumar Misra  
Principal



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## Certificate Course on Income Tax

UGC Approved

This is to certify Arpan Maity

....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from 16th Aug 2020 to 15th Nov 2020

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



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**NAAAC Re-Accredited B+ Level Institution**

UGC Approved CPE College under Vidyasagar University

## UGC Approved **Certificate Course on Income Tax**

This is to certify Axup Papi....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from 16th Aug 2020 to 15th Nov 2020.....  
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.

Q. M. S.

Prof. Abani Kumar Tripathy  
HOD, Commerce

Adak

Prof. Sudarsan Adak  
Course Co-ordinator

Dr. Swapan Kumar Misra

Dr. Swapan Kumar Misra  
Principal



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UGC Approved CPE College under Vidyasagar University

**UGC Approved Certificate Course on Income Tax**

This is to certify ..... *Debabrata Acharya* ..... , student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from *16th Aug 2020* to *15th Nov 2020*  
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.

*Coor*

Prof. Abani Kumar Tripathy  
HOD, Commerce

*Adak*

Prof. Sudarsan Adak  
Course Co-ordinator

*Dr. Swapan Kumar Misra*

Dr. Swapan Kumar Misra  
Principal



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## UGC Approved Certificate Course on Income Tax

This is to certify *Debit Sasmaj* ....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from *16th Aug 2020* to *15th Nov 2020*  
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. Sudarsan Adak  
Course Co-ordinator

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## UGC Approved **Certificate Course on Income Tax**

This is to certify *Gouranga San*....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from *16th Aug 2020* to *15th Nov 2020*.....  
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.

*W.S.*  
Prof. Abani Kumar Tripathy  
HOD, Commerce

*Adak*  
Prof. Sudarsan Adak  
Course Co-ordinator

*Dr. Swapan Kumar Misra*  
Principal



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## UGC Approved Certificate Course on Income Tax

This is to certify Manik Mantra....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from 16<sup>th</sup> Aug. 2020 to 15<sup>th</sup> Nov 2020.....  
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

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## Certificate Course on Income Tax

UGC Approved

This is to certify Jagannath Bora....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from 16th Aug 2020 to 15th Nov 2020.....  
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. Sudarsan Adak  
Course Co-ordinator

Dr. Swapan Kumar Misra  
Principal