



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

**Report**

**On**



**Skill Development Certificate Course**

**On**

**CERTIFICATE COURSE ON INCOME TAX PRACTICAL**

**Course Period: 11<sup>th</sup> May 2021 to 15<sup>th</sup> July 2021**



**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.mugberiagangadharmahavidyalaya.org



Date: -16.04.2021

## Notice

Notice is hereby given to all faculty members of Dept. Of Commerce that a departmental meeting will be arrange on 18/04/2021 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.

(Prof. Abani Kr. Tripathy)

H.O.D.

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



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

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### Minutes of Departmental Meeting held on 18<sup>th</sup> April, 2021.

#### 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 presided 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 11<sup>th</sup> May 2021 to 15<sup>th</sup> July 2021
5. The course will be conducted for Sem-II. Course fees for the student will be Rs.100.
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.

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

18/04/21  
Department of Commerce  
H.O.D.



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Notice

Date: 04/05/2021

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. 04/05/21  
Department of Commerce  
Mugberia Gangadhar Mahavidyalaya





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Course Start Date: Second Week of May 2021

Timings: 1.00 Pm onwards

Course Fees: Rs. 100/-

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 – 07-05-2021

Dear students kindly note,

Income Tax Practical classes start regularly from Tuesday - 11th May, 2021. You have to report at 12.45pm in Practical Lab of our college.

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

*Cush*  
H.O.D. 07/05/21  
Department of Commerce  
Mugberia Gangadhar Mahavidyalaya



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## REPORT



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

**Date:** 11<sup>th</sup> May 2021 to 15<sup>th</sup> July 2021

**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 11<sup>th</sup> May 2021 to 15<sup>th</sup> July, 2021. 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

*Ash*  
15/07/21  
H.O.D.  
Department of Commerce  
Mugberia Gangadhar Mahavidyalaya

*S. S. S.*  
15.07.2021  
Principal  
Mugberia Gangadhar Mahavidyalaya



**Certificate Course in Income Tax Practical Training - Grading & Results (May - July,2021)**



| Sl.No. | Name               | Marks Obtained<br>Full Marks-100 | Grade |
|--------|--------------------|----------------------------------|-------|
| 1.     | Aditi Santra       | 82                               | A+    |
| 2.     | Akash Goswami      | 78                               | A     |
| 3.     | Apurba Barik       | 72                               | A     |
| 4.     | Arindam Jana       | 65                               | B+    |
| 5.     | Bimal Kumar Giri   | 75                               | A     |
| 6.     | Biswajit Samanta   | 70                               | A     |
| 7.     | Dipak Bera         | 71                               | A     |
| 8.     | Gourhari Bej       | 68                               | A+    |
| 9.     | Jyotirmoy Kamila   | 67                               | B+    |
| 10.    | Moumita Pandit     | 68                               | B+    |
| 11.    | Mousumi Giri       | 75                               | A     |
| 12.    | Mrinmoy Roy        | 73                               | A     |
| 13.    | Nisha Roy          | 66                               | B+    |
| 14.    | Partha Pratim Bag  | 71                               | A     |
| 15.    | Ranit Bhunia       | 62                               | B+    |
| 16.    | Saikat Paria       | 73                               | A     |
| 17.    | Samir Kumar Das    | 73                               | A     |
| 18.    | Sanjoy Khanra      | 78                               | A     |
| 19.    | Sankar Giri        | 72                               | A     |
| 20.    | Sasanka Paikara    | 68                               | B+    |
| 21.    | Sayan Bera         | 80                               | A+    |
| 22.    | Sayan Kumar Dey    | 75                               | A     |
| 23.    | Shachini Pillai    | 61                               | B+    |
| 24.    | Sikha Rani Dey     | 79                               | A+    |
| 25.    | Sk. Laden          | 74                               | A     |
| 26.    | Sk. Mustakin Ali   | 58                               | A+    |
| 27.    | Sk. Nasir          | 60                               | B+    |
| 28.    | Sk. Raksad Hossain | 81                               | A+    |
| 29.    | Sourav Bera        | 71                               | A     |
| 30.    | Sourav Rudra       | 60                               | B+    |
| 31.    | Souvik Das         | 72                               | A     |
| 32.    | Subha Jana         | 74                               | A     |
| 33.    | Subha Maity        | 64                               | B+    |
| 34.    | Sudip Giri         | 68                               | B+    |
| 35.    | Sujoy Samanta      | 66                               | B+    |
| 36.    | Sunirmal Mondal    | 71                               | A     |
| 37.    | Surojit Maity      | 73                               | A     |
| 38.    | Susovan Das        | 65                               | B+    |



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



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UGC Approved CPE College under Vidyasagar University

## UGC Approved Certificate Course on Income Tax

This is to certify Akash Goswami....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from 11<sup>th</sup> May 2021 to 15<sup>th</sup> July 2021  
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.

Cudh  
Prof. Abani Kumar Tripathy  
HOD, Commerce

Adak  
Prof. Sudarsan Adak  
Course Co-ordinator

Swapan  
Dr. Swapan Kumar Misra  
Principal



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## UGC Approved Certificate Course on Income Tax

This is to certify Apurba Barik....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from 11<sup>th</sup> May 2024 to 15<sup>th</sup> July 2024.....  
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

Prof. Abani Kumar Tripathy  
HOD, Commerce

Prof. Sudarsan 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 *Aziti Sautra*

....., student of Department

of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from *11th May 2021* to *15th July 2021*.....  
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*

Prof. Abani Kumar Tripathy  
HOD, Commerce

*Prof. Sudarsan 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 *Paimal Kumar Giri*

....., student of Department

of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from *11<sup>th</sup> May 2021* to *15<sup>th</sup> July 2021*.  
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.

*Ms. M*

Prof. Abani Kumar Tripathy  
HOD, Commerce

*Dr. S*

Prof. Sudarsan Adak  
Course Co-ordinator

*Dr. S*

Dr. Swapan Kumar Misra  
Principal



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

This is to certify Gourhari Bex....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from 11<sup>th</sup> May 2024 to 15<sup>th</sup> July 2024..  
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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## Certificate Course on Income Tax

UGC Approved

This is to certify Dipak Bera....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from 11th May 2024 to 15th July 2024  
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 Biswajit Samanta....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from 11<sup>th</sup> July 2021 to 15<sup>th</sup> July 2021  
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 Tyotismoy Karmishya....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from 11.15 May 2024..... to 15.15 July 2024.....  
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



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## UGC Approved Certificate Course on Income Tax

This is to certify *Mounika Pandey*

....., student of Department

of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed

Career Oriented Programme entitled "Income Tax" from *11<sup>th</sup> May 2024* to *15<sup>th</sup> July 2024*

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.

*Abani*

Prof. Abani Kumar Tripathy  
HOD, Commerce

*Adak*

Prof. Sudarsan Adak  
Course Co-ordinator

*Swapan*

Dr. Swapan Kumar Misra  
Principal



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This is to certify *Arindam Jana* .....

....., student of Department  
of Commerce, Mugberia Gangadhar Mahavidyalaya, has successfully participated and completed  
Career Oriented Programme entitled "Income Tax" from *11th May 2024* ..... to *15th July 2024* .....  
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