



**H.K.E. SOCIETYS
B.V.BHOOMARADDI ARTS, SCIENCE AND
COMMERCE COLLEGE, BIDAR**



Add-on course on Taxation

Preamble: Taxation - a set of laws, regulations and methods of establishing taxes - is, was and will always be present in the life of every individual and every company because of the existence of the State with the tasks and functions, through its influence on the economic and social.

Course is designed to introduce the student to emphasize the necessity of studying taxation, in order to be a real partnership between the taxpayer and the state, with appropriate action

Objectives:

- To enable the students to identify the basic concepts, definitions and terms related to Income Tax.
- Students would identify the technical terms related to Income Tax.
- To enable the students to determine the residential status of an individual and scope of total income.
- To Have Practical Knowledge of tax calculations.

Medium of Instruction: English

Course Structure and Examination Scheme:

Total contact hours:

Theory Classes: 30 Hours

Mode of Examination:

Internal Exam: 10Marks

Main Exam : 40 Marks

Eligibility: Students enrolled in B.com.

No. of Seats: 25



**H.K.E. SOCIETYS
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COMMERCE COLLEGE, BIDAR**



**Meeting Minutes for Institutional Board of Studies for
Add-on course on Taxation held on 20th December 2017**

The institutional Board of Studies of the Dept. of Commerce for the Add-on course on **Taxation** held on **20th December 2017** in IQAC Room at 10:00 am.

Sl.no	Name	Institute	Designation
1	Sri. C.V.Bhalke	HOD (Commerce) Associate Professor B.V.B College	Chairman
2	Sri. Shashidar Patil	Karnatak Arts Science and commerce college	External Member
3	Sri.B.M Biradar	Associate Professor B.V.B College	Internal Member
4	Sri.Somanath.Patil	Associate Professor B.V.B College	Internal Member
5	Sri.Jaganath.Patil	Assistant Professor B.V.B College	Internal Member

In the beginning of the meeting the Chairman of the BOS Sri. C.V.Bhalke welcomed all members and briefed them about the academic activities of the Department of Commerce. The members expressed their highly appreciation and satisfaction about the activities of the department.

After that institutional BOS discussed and resolved the following items:

Item 1. Starting of the Add-on course on Taxation

The BOS discussed the item and resolved to start the Add-on course on **Taxation**.

Item 2. Approval of the Syllabus for add-on course.

The BOS discussed and approved the syllabus for the Add-on course on **Taxation**

Item 3. Approval of admission criteria

The BOS discussed and approved the criteria for admission and resolved that any students enrolled in UG course can enrol in this course. In addition to this BOS also finalized the exam pattern.

Meeting of the BOS was concluded with the vote of thanks by Sri.Jaganath.Patil Assistant Professor in Department of Commerce.

The following members were present in the meeting:

Name of the Member of BOS

Signature

1.Prof. C.V Bhalke

C.V Bhalke

2. Sri. Shashidar Patil

Spal

3.Prof. B.M Biradar

Biradar

4.Prof. Somnath Patil

Spal

5.Prof.Jaganath Patil

Jaganath

H.K.E SOCIETY'S

B.V.BHOOMRADDI COLLEGE OF ARTS,SCIENCE AND COMMERCE,BIDAR

DEPARTMENT OF COMMERCE

VALUE ADDED COURSE-2017-18(TAXATION)

TIME TABLE(TIME 3 to 4pm)

SI.NO	DATE	DAYS
1	4/1/2018	Thursday
2	5/1/2018	Friday
3	6/1/2018	Saturday
4	11/1/2018	Thursday
5	12/1/2018	Friday
6	13/1/2018	Saturday
7	18/1/2018	Thursday
8	19/1/2018	Friday
9	20/1/2018	Saturday
10	25/1/2018	Thursday
11	26/1/2018	Friday
12	27/1/2018	Saturday
13	01/2/210	Thursday
14	02/2/2018	Friday
15	03/2/2018	Saturday
16	08/2/2018	Thursday
17	09/2/2018	Friday
18	10/2/2018	Saturday
19	15/2/2018	Thursday
20	16/2/2018	Friday
21	17/2/2018	Saturday
22	22/2/2018	Thursday
23	23/2/2018	Friday
24	24/2/2018	Saturday
25	01/3/2018	Thursday
26	02/3/2018	Friday
27	03/3/2018	Saturday
28	08/3/2018	Thursday
29	09/3/2018	Friday
30	10/3/2018	Saturday


PRINCIPAL
B.V.Bhoomeraddi College
of Arts, Science & Commerce
BIDAR-805 403.

Date: 25th December 2018

To,
The Principal
B V Bhoomaraddi College of Arts, Science and Commerce, Bidar

Sub: Request to grant permission to Add-on course on **Taxation** from the academic year 2018-19: Reg.

Respected Sir,

We would like to start the Add-on course on "**Taxation**" from the academic year 2017-18: with intake of 25 students. Please permit us to start the add-on course and do the needful.

Thanking You.

permission is granted
S3 ay
25/12/18

PRINCIPAL
B.V. Bhoomaraddi College
of Arts, Science and Commerce
Bidar-585403.

C. V. Chhatke
HOD



**H.K.E. SOCIETYS
B.V.BHOOMARADDI ARTS, SCIENCE AND
COMMERCE COLLEGE, BIDAR**



Add-on course on Taxation.

Report and Outcome Analysis

Name of the Course: Taxation.

Name of the Department: Commerce

Number of Student Enrolled:25

BOS Meeting Date:20th December 2017

Start Date of the Course:4 January 2018

End Date of the Course: 10 march 2018

The Department of Commerce has conducted Add-on course on **Taxation** the students of B.com from 4 January 2018 to 10th March 2018.

The course was about the core concept of Taxation,Investment and savings options for tax reduction..

The total 25 students were enrolled in this course and they got fundamental knowledge about Taxation, IGST,SGST and CGST.

Course concluded with final examination and certificate distributions to the students.

Course Outcomes:

This Course on Taxation will help the students-

- To identify various tax prevailing in the economy.
- To understand the various forms to be filled to file income tax.
- To have practical knowledge of tax calculations.
- To know the investment and saving options for tax reduction.
- To have a brief knowledge about the SGST and CGST.

C. N. Dhalke
HOD

C. V. Bhoosaraddi
Principal

PRINCIPAL
B.V. Bhoosaraddi College
of Arts, Science & Commerce
BIDAR-585 403.

DISTRIBUTION OF TRAINING ON HOURLY BASIS

Sl. No.	Theory and Practical Components to be Covered	Duration Hours
1.	<u>Introduction to Taxation</u> Basic Concepts Tax Free Incomes Deductions	06 Hours
2.	<u>Heads of Income</u> Income from Salaries Income from House Property	06 Hours
3.	<u>Heads of Income</u> Income from Business or Profession Capital Gains Income from Other Sources	06 Hours
4.	<u>Practical Assessment Procedure</u> Tax Calculation Assessment Procedures Income Tax Forms Submission of Returns and PAN	06 Hours
5.	<u>Introduction to GST</u> Case Studies on both Income Tax and GST	06 Hours



**H.K.E. SOCIETYS
B.V.BHOOMARADDI ARTS, SCIENCE AND
COMMERCE COLLEGE, BIDAR**



Date: 26th December 2017

NOTICE

All the students are hereby informed that, the Department of Commerce starting the Add-on course on **Taxation** from the **4th January 2018**, interested students can enrol their names on or before **28th December 2017** in the Department of Commerce.

C.V. Chalke
HOD

S. S. Sanyal
Principal
PRINCIPAL

B.V.Bhoomaraddi College
of Arts, Science & Commerce
BIDAR-506 403.



H.K.E. SOCIETYS
B.V.BHOOMARADDI ARTS, SCIENCE AND
COMMERCE COLLEGE, BIDAR



Value added Course on Taxation

Enrolment List

SL. No	NAME OF THE STUDENT	Signature
1	Ambika Amruth	Ambika
2	Sachin Suryakanth	Sachin
3	Dencilpal Dayanand	Dayanand
4	Jyoti Jagannath	Jyoti
5	Priyanka Shivaraj	Priyanka
6	Pooja Chandrakanth	Pooja
7	Krishna Vaijinath	Krishna
8	Kallappa Zareppa	KZ
9	Sangamesh Maruti	Sangamesh
10	Mahesh Sharanappa	Mahesh
11	Pooja Pundlik	Pooja
12	Pooja Maruthi	Pooja
13	Ganesh Tarasing	Ganesh
14	Preeti Dattu	Preeti
15	George Shankar	Shankar
16	Nageshwari Ashok	Reena
17	Reena Ramesh	Nageshwari
18	Uma Subhash	Uma
19	Naveenkumar Rajkumar	Naveenkumar
20	Ajaykumar Rajkumar	Ajaykumar

21	Amar Nagashetty	Amar
22	Krishna Ganapati	Krishna
23	Srikanth Babu	Srikanth
24	Lokesh Nagashetty	Lokesh
25	Mohan Laxman	Mohan
Sign of Faculty	B.M. Biradaj	Biradaj

S. S. S.
PRINCIPAL
B.V. Bhoomaraddi College
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BIDAR-585 403.



**H.K.E. SOCIETYS
B.V.BHOOMARADDI ARTS, SCIENCE AND
COMMERCE COLLEGE, BIDAR**



Date: 13th March 2018

NOTICE

All the students enrolled in Add-on course on **Taxation**. are hereby informed that, the course examination is scheduled on 22 March 2018 from 10am To 12pm.

C. V. Balke
HOD

S. S. S. S.
Principal

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BIDAR-585 403.**



H.K.E. SOCIETYS
B.V.BHOOMARADDI ARTS, SCIENCE AND
COMMERCE COLLEGE, BIDAR



DATE 23rd January 2018

NOTICE

All the students enrolled in Add-on course on **Taxation**. are hereby informed that, the course Internal Assessment is scheduled on 05 February 2018 from 10am To 11am.

C.V. Balke
HOD


Principal

PRINCIPAL
B.V.Bhoomaraddi College
of Arts, Science & Commerce
BIDAR-585 403.

ADD ON COURSE ON TAXATION

H.K.E.

B.V. BHOOMARADDI COLLEGE OF
Students Attendance

Society's

ARTS, SCIENCE & COMMERCE, Bidar

Register

Class

Subject

Academic Year 2017-18

Sl. No.	Roll No.	Reg. No.	Name of Student	Date															
				No. of Class	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
01			Ambika Anrath	4/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
02			Sachin Suryakant	5/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
03			Dendipal Dayanand	6/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
04			Jyoti Jagannath	11/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
05			Prityanka Shivraj	12/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
06			Pooja Chandrakant	13/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
07			Krishna Valjirath	18/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
08			Kallappa Zareppa	19/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
09			Sangamesh Manthi	20/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
10			Mahesh Shatarappa	25/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
11			Pooja Pundlik	26/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
12			Pooja Manthi	27/1/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
13			Ganesh Tarasing	01/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
14			Preeti Dattu	02/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
15			George Shankar	03/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
16			Nageshwari Ashok	08/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
17			Reena Ramesh	09/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
18			Uma Subhash	10/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
19			Naveenkumar Rajkumar	15/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
20			Ajaykumar Rajkumar	16/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
21			Amar Nagashetty	17/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
22			Krishna Ganapati	22/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
23			Srikant Babu	23/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
24			Lokesh Nagashetty	24/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
25			Mohan Lakshman	25/2/18	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P

Handwritten signature and stamp of B.V. Bhoomarddi College of Arts, Science & Commerce, Bidar.



**H.K.E. SOCIETYS
B.V.BHOOMARADDI ARTS, SCIENCE AND
COMMERCE COLLEGE, BIDAR**



Value added Course on Taxation

Enrolment List

SL.No	NAME OF THE STUDENT	IA (10)	Main Exam (40)	Total Marks (50)
1	Ambika Amruth	08	37	45
2	Sachin Suryakanth	09	37	46
3	Dencipal Dayanand	10	37	47
4	Jyoti Jaganath	08	38	46
5	Priyanka Shivraj	09	38	47
6	Pooja Chandrakanth	08	39	47
7	Krishna Vaijinath	08	37	45
8	Kallappa Zareppa	09	37	46
9	Sangmesh Maruti	09	38	47
10	Mahesh Sharnappa	08	39	47
11	Pooja Pundlik	09	38	47
12	Pooja Maruti	10	37	47
13	Ganesh tarasingh	08	38	46
14	Preeti Dattu	09	38	47
15	George Shankar	08	39	47
16	Nageshwari Ashok	09	38	47
17	Reena Ramesh	08	37	45
18	Uma Shubhash	09	37	46
19	Naveenkumar Rajkumar	10	37	47
20	Ajaykumar Rajkumar	08	38	46
21	Amar Nagashetty	09	38	47
22	Krishna Ganapati	08	39	47
23	Srikanth Babu	09	38	47

24	Lokesh Nagashetty	10	37	47
25	Mohan Laxman	10	37	47
Sign of Faculty	B.M. Bisadai			Bisadai

✓ 5/3/2017

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BIDAR-585 403.

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B.V BHOOMARADDI COLLEGE OF ARTS,SCIENCE AND COMMERCE
COLLEGE,BIDAR

DEPARTMENT OF COMMERCE

VALUE ADDED COURSE 2017-18

Internal Assesment Test

DURATION:40minutes

COURSE:TAXATION

MAX MARKS:10

SECTION-A

2x5=10

Answer the following questions

- 1.What are the characterstics of tax?**
- 2.Mention the types of tax.**

Internal Assessment

Name:- Ambika Anand Year 2017-18

Sub:- Taxation.

Q.1. What are the characteristics of tax?

⇒ The main characteristics of a tax are as follows

1) A tax is a compulsory payment to be paid by the citizens who are liable to pay it. Hence, refusal to pay a tax is a punishable offence.

2) There is no direct quid-pro-quo between the tax payers & the public authority.

3) A tax is levied to meet public expenditure incurred by the government in the general interest of the nation.

4) A tax is a legal correction.

5) A tax is payable regularly & periodically as determined by the taxing authority.

2. Mention the types of tax.

→ There is an two types of tax.

(a) Direct tax: These are taxes that are levied on an individual and are directly payable to the government.

- * Income tax
- * wealth tax
- * Gift tax
- * Capital Gains tax
- * Corporation tax.

(b) Indirect tax: Indirect taxes are charged levied indirectly on the public. These are mostly charged through goods & services.

- * Sales Tax.



H.K.E.SOCIETY'S

B.V BHOOMARADDI COLLEGE OF ARTS,SCIENCE AND COMMERCE

COLLEGE,BIDAR

DEPARTMENT OF COMMERCE

VALUE ADDED COURSE 2017-18

DURATION:2HOURS

COURSE:TAXATION

MAX MARKS:40

SECTION-A

Answer the following questions

5x2=10

- 1.What is Perquisite?
- 2.What is annual Income?
- 3.Who is Assesse?
- 4.Expand Pan.
- 5.What do you mean by Provident Funds?

SECTION-B

Answer the following questions

2x5=10

- 1.Write a short note on CBDT.
- 2.Name any five items which qualify u/s 80C.

SECTION-C

Answer the following questions

2x10=20

- 1.Compute the income from house Property for AY 2017-18 from the following Particulars

Nature of occupation	House (SOP)	House II (LOP)
Municipal Value Per Annum	20,000	28,000
Municipal tax paid	1,500	2,200
Rent receivable per month	-	4,000
Repairs	1,400	3,000
Interest on loan taken for construction	2,000	6,000
Rent collection charges	-	1,400
Cost of amenities lift,water and lighting Provided	-	9,000

- 2.Explain the different types of assessments.



ಬಿ.ವಿ. ಭೂಮರಡ್ಡಿ ಕಲಾ, ವಿಜ್ಞಾನ ಹಾಗೂ ವಾಣಿಜ್ಯ ಮಹಾವಿದ್ಯಾಲಯ, ಬೀದರ

B.V. BHOOMARADDI COLLEGE OF ARTS, SCIENCE & COMMERCE, BIDAR

(Affiliated to Gulbarga University, Kalaburagi)

Department of Commece

CERTIFICATE

This is to certify that Kum./Kumari Anbika Anroth of

B.com IInd Sem Bearing Register No. / Roll No. 01 has

Successfully completed add-on Course/Certificate course in Taxation

during the academic year 20.17.-20.18.....

C.V. Bhalke
Head of the Dept.

S. S. S. S.
IQAC Co-ordinator

S. S. S. S.
Principal