



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



Add-on course on Taxation 2019-20

Course Co-ordinator

**Sri.B M Biradar
Associate Professor and Head of the Department**





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



**Meeting Minutes for Institutional Board of Studies for Add-on course on
Taxation held on 16th December 2019**

The institutional Board of Studies of the Dept. of Commerce for the Add-on course on
Taxation held on **16th December 2019** in IQAC Room at 10:00 am.

Sl.no	Name	Institute	Designation
1	Sri.B.M Biradar	HOD (Commerce) Associate Professor B.V.B College	Chairman
2	Sri. Shashidhar Patil	Assistant Professor Karnatak Arts Science and Commerce College	External Member
3	Sri.Somanath.Patil	Associate Professor B.V.B College	Internal Member
4	Sri.Jaganath.Patil	Assistant Professor B.V.B College	Internal Member
5	Kum.Ankitha K Bajaj	Assistant Professor B.V.B College	Internal Member
6	Smt.Ambika.K	Assistant Professor B.V.B College	Internal Member

In the beginning of the meeting the Chairman of the BOS Sri. **B.M Biradar** 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.

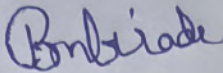
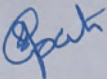
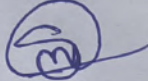
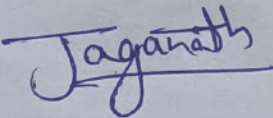
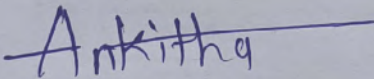
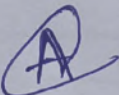
The BOS discussed and approved the syllabus for the Add-on course on **Taxation**

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 Miss. Ankitha.K.Bajaj, Assistant Professor in Department of Commerce.

The following members were present in the meeting:

Name of the Member of BOS	Signature
1.Prof. B.M Biradar	
2. Prof.Shashidhar Patil	
3. Prof. Somnath Patil	
4. Prof.Jaganath Patil	
5. Prof.Ankitha K Bajaj	
6 Prof.Ambika K	

H. K. E SOCIETY'S

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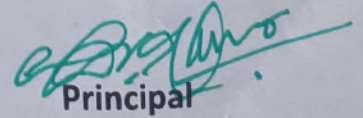
DEPARTMENT OF COMMERCE

VALUE ADDED COURSE – 2019-20 (TAXATION)

TIME TABLE (Time – 3 to 4 pm)

Sl. No.	Date	Days
1	2 nd January	Thursday
2	3 rd January	Friday
3	4 th January	Saturday
4	8 th January	Thursday
5	9 th January	Friday
6	10 th January	Saturday
7	11 th January	Wednesday
8	16 th January	Friday
9	17 th January	Saturday
10	18 th January	Thursday
11	22 nd January	Friday
12	23 rd January	Friday
13	24 th January	Saturday
14	25 th January	Thursday
15	30 th January	Friday
16	31 st January	Saturday
17	1 st February	Thursday
18	5 th February	Friday
19	6 th February	Saturday
20	7 th February	Thursday
21	8 th February	Friday
22	12 th February	Thursday
23	13 th February	Friday
24	14 th February	Saturday
25	15 th February	Thursday
26	20 th February	Friday
27	22 nd February	Saturday
28	27 th February	Monday
29	6 th March	Tuesday
30	7 th March	Wednesday

B.V. Bhoomaraddi
HOD


Principal

PRINCIPAL

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



Date: 14th DECEMBER 2019

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

Sub: Request to grant permission for Add-on course on **TAXATION** from the academic year 2019-20: Reg.

Respected Sir,

We would like to start the Add-on course on "TAXATION" for the academic year 2019-20: with intake of 25 students. Please permit us to start the add-on course and do the needful.

Thanking You.

permission is granted
[Signature]

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





**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: 18th December 2019

Start Date of the Course: 2nd January 2020

End Date of the Course: 7th March 2020

The Department of Commerce has conducted Add-on course on Taxation the students of B.com from 2nd January 2020 to 7th March 2020.

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 investment and saving options for tax reduction.
- *To have a brief knowledge about the SGST and CGST.

Prabir
HOD

S. S. Sanyal
Principal

PRINCIPAL
B.V. Bhoomaraddi 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



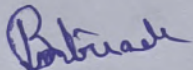
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COMMERCE COLLEGE, BIDAR**

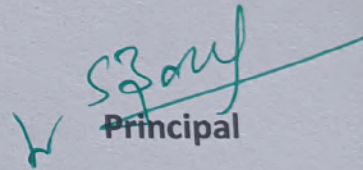


Date: 20th December 2019

NOTICE

All the students are hereby informed that, the Department of Commerce starting the add-on course on Add-on course on **Taxation**.from the **2nd January 2020**, interested students can enrol their names on or before **25th December 2019** in the Department of Commerce.


HOD


Principal

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



Value added Course on Taxation

Enrolment List

SL.No	NAME OF THE STUDENT	Signature
1	Renuka Mallappa	Renuka
2	Pramod Neelkant	Pramod
3	Prashant Baburao	Prashant
4	Sunilkumar Gunavanth	Sunil
5	Goutam	Goutam
6	Vikash Anilkumar	Vikash
7	Rajeshwari Rajappa	Rajeshwari
8	Sachin Shrimanth	Sachin
9	Ambika Zareppa	Ambika, z
10	Monika Ashok	Monika
11	Sachin Prabhu	Sachin
12	Rakesh Ramesh	Rakesh
13	Ramesh Devindra	Ramesh
14	Yelson Anilkumar	Yelson
15	Rekha Tippanna	Rekha
16	Shrikanth Prabhu	Shrikanth
17	Jagdish Sanjeev	Jagdish
18	Satish Erappa	Satish
19	Ram Marutirao	Ram



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



Date:25th January 2020

NOTICE

All the students enrolled in Add-on course on **Taxation**. are hereby informed that, the course Internal Assessment is scheduled on 30th January 2020 from 10am To 11am.

Balarade
HOD

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



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



Date: 7th March 2020

NOTICE

All the students enrolled in Add-on course on **Taxation**. are hereby informed that, the course examination is scheduled on 12th March 2020 from 10am To 12pm.

B. V. Bhoomaraddi
HOD

W. S. S. Rao
Principal
PRINCIPAL
B.V. Bhoomaraddi College
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BIDAR-585 493.



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



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 2019-20

I. d.	Roll No.	Reg. No.	Name of Student	Date															Subject																				
				No. of Class															Class																				
				2/1/20	3/1/20	4/1/20	8/1/20	9/1/20	10/1/20	11/1/20	16/1/20	17/1/20	18/1/20	22/1/20	23/1/20	24/1/20	25/1/20	30/1/20	3/1/20	4/1/20	5/1/20	6/1/20	7/1/20	8/1/20	9/1/20	10/1/20	11/1/20	12/1/20	13/1/20	14/1/20	15/1/20	22/1/20	23/1/20	24/1/20	25/1/20	6/3/20	7/3/20		
			Renuka Mallappa	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Prasad Noelkant	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Prashant Baburao	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Sunilkumar Gunavanth	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Goutam Baburao	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Vikash Anilkumar	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Rajeshwari Rajappa	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Sachin Shrinanth	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Ambika Zoreppa	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Monika Ashob	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Sachin Prabhu	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Rakesh Ramesh	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Ramesh Devindra	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
			Yelson Anilkumar	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			Rekha Tippanna	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			Shrikant prabhu	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			Jagdish Sanjeev	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			Satish Erappa	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			Ram Maruti'rao	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			Jagdish Dhanraj	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			vishnu Baburao	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			Divya Mahadev	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			Archana Dashinath	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			Pratikha Baburao	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			Saumya Gururaj	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P

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 B.V. Bhoomaraddi College
 of Arts, Science & Commerce



Value added Course on Taxation.

Marks List 2019-20

SL. No	NAME OF THE STUDENT	IA Marks(10)	Main Exam(40)	Total
1	Renuka Mallappa	06	33	39
2	Pramod Neelkant	08	32	40
3	Prashant Baburao	07	32	39
4	Sunilkumar Gunavanth	08	32	40
5	Goutam Baburao	07	34	41
6	Vikash Anilkumar	08	35	43
7	Rajeshwari Rajappa	08	34	42
8	Sachin Shrimanth	06	35	41
9	Ambika Zareppa	07	33	40
10	Monika Ashok	06	30	36
11	Sachin Prabhu	08	32	40
12	Rakesh Ramesh	07	34	41
13	Ramesh Devindra	08	35	43
14	Yelson Anilkumar	08	34	42
15	Rekha Tippanna	06	35	41
16	Shrikanth Prabhu	07	33	40
17	Jagdish Sanjeev	06	30	36
18	Satish Erappa	07	31	38
19	Ram Marutirao	07	30	37
20	Jagdish Dhanraj	06	32	38

21	Vishnu Baburao	08	34	42
22	Divya Mahadev	06	35	41
23	Archana Dasharath	07	33	40
24	Pratiksha Baburao	06	30	36
25	Soumya Gururaj	08	32	40
Sign of Faculty				

W Sree

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BIDAR-585 403.

H. K. E SOCIETY'S

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

DEPARTMENT OF COMMERCE

VALUE ADDED COURSE – 2019-20

INTERNAL ASSESSMENT TEST

Duration: 40 Minutes

Course: TAXATION Max Marks: 10

Answer any five questions

5 x 2 = 10

1. What is Indirect Tax?
2. Who is an Assessee?
3. What is Previous Year?
4. What is Gross Total Income?
5. What is Perquisite?
6. What is Net Annual Value?
7. What do you mean by Capital Loss?

Internal Assessment

Year 2019-20

Name : Renuka Mallappa

Sub : Taxation

Q. 1. What is indirect tax?

⇒ Indirect tax is the tax levied on the consumption of goods & services. It is not directly levied on the income of a person.

Q. 2. Who is an Assessee?

⇒ An assessee is any individual who is liable to pay taxes to the government against any kind of income earned or any losses incurred by him, for a particular assessment year.

Q. 3. What is previous year?

→

Q. 4. What is Gross Total Income?

⇒ Gross income refers to the total income earned by an individual on a paycheck before taxes & other deductions.

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H.K.E.SOCIETY'S

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

DEPARTMENT OF COMMERCE

VALUE ADDED COURSE 2019-20

DURATION:2HOURS

COURSE:TAXATION

MAX MARKS:40

SECTION-A

Answer the following questions(any five)

5x2=10

- 1.What is tax?
- 2.Give two examples of tax free income.
- 3.What is Perquisite?
- 4.What is annual Income?
- 5.Who is Assesse?
- 6.Expand Pan.

SECTION-B

Answer the following questions(any two)

2x5=10

- 1.Write a short note on CBDT.
- 2.Name any five items which qualify u/s 80C.
- 3.Calculate taxable HRA for assessment year 2019-20 of Mr.ravi of Hyderabad from the following information.
Basic salary-Rs. 10,000 per month.
DA-Rs 1,000 per month(50% enters into retirement benefits)
HRA received Rs.500 Per month
CCA received Rs.100 Per month
Rent paid rs.1,800 per month.



SECTION-C

Answer the following questions

2x10=20

1. Compute the income from house Property for AY 2019-20 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 Commerce

CERTIFICATE

This is to certify that *Kum./Kumari* Renuka Mallappa of

B.com II Bearing Register No. / Roll No. 01 has

Successfully completed add-on Course/Certificate course in Taxation

during the academic year 2019-2020...

Head of the Dept.

IQAC Co-ordinator

Principal