

MANNANIYA COLLEGE OF ARTS AND SCIENCE, PANGODE



DEPARTMENT OF COMMERCE

CERTIFICATE COURSE
INCOME TAX LAW AND PRACTICE

REPORT 2019-20

**MANNANIYA COLLEGE OF ARTS AND SCIENCE, PANGODE
DEPARTMENT OF COMMERCE
CERTIFICATE COURSE IN**

**INCOME TAX LAW AND PRACTICE
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The course is a one year certificate programme, which imparts theoretical and practical knowledge of Income Tax. This course is a career oriented one and is offered in both online and offline mode. The certificate program is offered by the PG Department of Commerce, Mannaniya College of Arts and Science, Pangode. The course was started in the year 2018-19. During the year 2019-20, thirty students are registered to the course. Twenty four (24) students successfully completed the programme.

Organized by:

PG Department of Commerce, Mannaniya College of Arts and Science, Pangode - to motivate the students to learn additional skills and income tax

Targeted participants:

B.Com and M.Com Students

Course Outline:

This Course provides an understanding on the direct taxation in India.

Course outcome:

- An overview of the direct taxation of India
- Knowledge of computation of income tax
- Learn the technique of tax planning and management
- Enabling to file tax returns
- Taking occupation as tax consultants

Learning & Assessment mode of the course:

Online and Offline

Objectives of the course:

1. To understand the direct taxation in India
2. To acquaint with various provisions of the laws of direct laws
3. Be able to compute accurately the taxes under different heads of income

4. Learn the competency in better tax planning and management

Course Resources and Activities:

Video Tutorials, handouts, lecture notes, activities, Webinars, Quiz, Assignment

Course Instructor:

Dr Shijina A.S
Assistant Professor
PG Department of Commerce
Mannaniya College of Arts and Science, Pangode



SHIJINA A S
10.12.2019

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Instructional Hours: 30

Module I: Introduction – Basic concepts and Definitions – Determination of residential status and incidence of tax – Exempted incomes.

Module II: Income from Salaries – Meaning and Definition – Allowances – Perquisites – Valuation of Perquisites – Profits in lieu of salary – Provident Fund – Deductions from Salary – Computation of Income from Salaries

Module III: Income from House Property – Basis of charge – exemptions – Annual value – Computation of Annual value – Deductions from Annual value – Computation of Income from House property

Module IV: Profits and Gains of Business or Profession – Chargeability – Deductions expressly allowed – Expenses expressly disallowed – Expenses not deductible in certain circumstances – Deductions allowable only on actual payment

Module V: Capital Gains – Basis of Charge – Capital assets – Kinds of Capital assets- Capital gain exempt from tax – Computation of Capital Gain.

Income from Other Sources – Incomes chargeable under the head – Kinds of securities – Bond washing transactions – Deductions allowable – Disallowed expenses

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PG DEPARTMENT OF COMMERCE

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List of Students 2019-20

Sl No	Name	Class
1	Aswathy A	II B.Com
2	Ansiya N	II B.Com
3	Akshara G	II B.Com
4	Asna Saifudeen	II B.Com
5	Mubeena Gasali B	II B.Com
6	Meenu Madhu. S	II B.Com
7	Ashina S	II B.Com
8	Sabira S	II B.Com
9	Saina N.B	II B.Com
10	Shahina Beegum S	II B.Com
11	Sudheena S	II B.Com
12	Sumayya M.S	II B.Com
13	Asna Sharaf	II B.Com
14	Fathima Beevi S	II B.Com
15	Amina R	II B.Com
16	Shabna S.S	II B.Com
17	Jamanshad N.S	II B.Com
18	Shinoj M	II B.Com
19	Muhammed Farook	II B.Com
20	Rakhi M	II TTM
21	Shereena N.S	I MCom
22	Alfiya J.S	I MCom
23	Greeshma S Kumar	I MCom
24	Harshana N.S	I MCom
25	Nadiya S.S	I MCom
26	Salba S	I MCom
27	Shan N.S	I MCom
28	Shefina H	I MCom
29	Sumesh M Sunil	I MCom
30	Ayisha A.N	I MCom