

Module – I

1. Direct Taxes – A conceptual framework
2. Income from Salary
3. Income from House property
4. Income from Capital gain

Module – II

1. Income under the head profit & gains of Business or Profession
2. Income from other sources
3. Clubbing of Income
4. Set off and carry forward of losses
5. Deduction from gross total income
6. Agriculture Income
7. Computation of tax liability of Individual, HUF and Firm

Module – III

1. Submission of return and procedure for assessment – due date of furnishing return, various forms, loss return, belated return, revised return, PAN, self-assessment, Summary assessment, Best judgement assessment, Income escaping assessment, time limit for completion of assessment
2. TDS and TCS (Brief idea)
3. Advance payment of Tax
4. Refund of tax
5. Intent, penalties, offences and prosecution
6. Appeals and revision and income tax authorities.
7. Wealth Tax

Indirect Taxes

Module IV

W.B. VAT

1. Concept of VAT Composition / Turnover Tax
2. VAT under compounded system
3. VAT calculation
4. Purposes for which Input Tax credit may be allowed
5. Input Tax Credit on Capital Goods
6. Disallowance of Input Tax Credit
7. VAT in case of Export
8. VAT in case of Manufacture of Tax Exempted goods
9. VAT in inter- state trade
10. VAT in case of Branch Transfer
11. Reverse Credit
12. Payment of VAT liability
13. VAT Return

CST Act, 1956

1. Sale or purchase of goods in the course of inter-State trade or commerce
2. Sale in the course of import and export
3. Liability to tax on inter-State sales
4. Statutory forms under CST Act
5. Rates of tax, State specific exemptions

Module V

Service Tax

1. Meaning of Service
2. Declared Services
3. Taxability of Services
4. Point of Taxation
5. Negative List of Services
6. Exempted Services
7. Registration Procedure
8. Centralized Registration
9. Issue of Invoice
10. CENVAT Credit Scheme
11. CENVAT Credits And Payments
12. Payment of Service Tax
13. e-Payment of Service Tax
14. Record Keeping
15. Input Service Distributor
16. Reverse Charge
17. Payment of Service Tax by Service Recipient
18. Availability of Cenvat Credit in case of reverse charge
19. Service Tax Returns
20. Filing procedure of the service tax return

Module VI

Central Excise

1. An Overview of Central Excise
2. Administration of Central Excise
3. Registration Procedure
 - i. Excise Control Code [E.C.C. Number]
 - ii. Procedure for allotment of ECC
4. INVOICE SYSTEM
 - i. Introduction
 - ii. Removals only on invoice
 - iii. Preparation of invoices when goods dispatched through more than one vehicle because of their size
5. Cancellation of Invoice
6. Procedure Relating to:
 - i. Job Work
 - ii. Dealers
5. Manner of Payment of Duty
6. Account Current and Procedures Relating to Cenvat Credit
 - i. Salient features
 - ii. Credit on Capital Goods
 - iii. Credit utilization
7. Record
 - iv. Introduction
 - v. Private records
8. Export Procedure
 - i. Introduction
 - ii. Conditions
 - iii. Procedure for clearance from the factory or warehouse

9. Return

- i. Introduction
- ii. Filing Procedure of Return

Module VII

Practical work

- 10 hours of computer application for tax computations through TALLY 9.0
- Calculation and On-line submission of income tax returns
- Filling-up of various forms
- Case study

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