

| 1 | Name of Syllabus | C. C. In Taxation Assistant (408202) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------|-------------------------|---|-------|------------|-----------------|----------|------|----------|--------------------------|---|----------|---------------------------|--------|-----------|-------|----|-------|----------|---------------|-------|-----|-----|----|---|----------|-------------------------------|-------|------|-----|----|---|----------|---------------------------|-------|------|-----|----|---|----------|---------------|-------|-----|-----|----|---|----------|-------------------------------|-------|------|-----|----|--|--|-------|--|--|-----|-----|--|--|--|--|--|--|
| 2 | Max.Nos of Student | 25 Student | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Duration | 1 year | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Type | Part Time | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | Nos Of Days / Week | 6 Hrs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Nos Of Hours /Days | 4 hrs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Space Required | 1)Workshop = 200 sqfeet 2)Class Room = 200 sqfeet TOTAL = 400 sq feet | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Entry Qualification | S. S. C. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Objective Of Syllabus | To develop knowledge and understanding of a. Concept, Principles, Practice of Income Tax and practice b. Practice relevant to preparing to salary statements and Income Tax Returns c. Various statements and returns Basic Principles of Taxation to train the students as a competent Assistant Taxation Practitioner. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Employment Oppertunity | Tax Practitioners Assistant | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Teacher’s Qualification | B Com / M.Com, with Taxation. subject | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | Training System | <table><tr><th colspan="4">Training System Per Week</th></tr><tr><td>Theory</td><td>Practical</td><td colspan="2">Total</td></tr><tr><td>6 hrs</td><td>18 hrs</td><td colspan="2">24 hrs</td></tr></table> | | | | | | | Training System Per Week | | | | Theory | Practical | Total | | 6 hrs | 18 hrs | 24 hrs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Training System Per Week | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Theory | Practical | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 hrs | 18 hrs | 24 hrs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Exam. System | <table><tr><th>Sr No</th><th>Paper Code</th><th>Name of Subject</th><th>TH/PR</th><th>Hour</th><th>Max Mark</th><th>Min Mark</th></tr><tr><td>1</td><td>40820211</td><td>BASIC CONCEPT OF TAXATION</td><td>TH-1</td><td>3Hr</td><td>100</td><td>35</td></tr><tr><td>2</td><td>40820212</td><td>SALARY INCOME</td><td>TH -2</td><td>3Hr</td><td>100</td><td>35</td></tr><tr><td>3</td><td>40820213</td><td>HOUSE PROPERTY & OTHER INCOME</td><td>TH -3</td><td>3 Hr</td><td>100</td><td>35</td></tr><tr><td>4</td><td>40820221</td><td>BASIC CONCEPT OF TAXATION</td><td>PR -1</td><td>3 Hr</td><td>100</td><td>50</td></tr><tr><td>5</td><td>40820222</td><td>SALARY INCOME</td><td>PR- 2</td><td>3Hr</td><td>100</td><td>50</td></tr><tr><td>6</td><td>40820223</td><td>HOUSE PROPERTY & OTHER INCOME</td><td>PR -3</td><td>3 Hr</td><td>100</td><td>50</td></tr><tr><td></td><td></td><td>TOTAL</td><td></td><td></td><td>600</td><td>255</td></tr></table> | Sr No | Paper Code | Name of Subject | TH/PR | Hour | Max Mark | Min Mark | 1 | 40820211 | BASIC CONCEPT OF TAXATION | TH-1 | 3Hr | 100 | 35 | 2 | 40820212 | SALARY INCOME | TH -2 | 3Hr | 100 | 35 | 3 | 40820213 | HOUSE PROPERTY & OTHER INCOME | TH -3 | 3 Hr | 100 | 35 | 4 | 40820221 | BASIC CONCEPT OF TAXATION | PR -1 | 3 Hr | 100 | 50 | 5 | 40820222 | SALARY INCOME | PR- 2 | 3Hr | 100 | 50 | 6 | 40820223 | HOUSE PROPERTY & OTHER INCOME | PR -3 | 3 Hr | 100 | 50 | | | TOTAL | | | 600 | 255 | | | | | | |
| Sr No | Paper Code | Name of Subject | TH/PR | Hour | Max Mark | Min Mark | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 40820211 | BASIC CONCEPT OF TAXATION | TH-1 | 3Hr | 100 | 35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 40820212 | SALARY INCOME | TH -2 | 3Hr | 100 | 35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 40820213 | HOUSE PROPERTY & OTHER INCOME | TH -3 | 3 Hr | 100 | 35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 40820221 | BASIC CONCEPT OF TAXATION | PR -1 | 3 Hr | 100 | 50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 40820222 | SALARY INCOME | PR- 2 | 3Hr | 100 | 50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 40820223 | HOUSE PROPERTY & OTHER INCOME | PR -3 | 3 Hr | 100 | 50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | TOTAL | | | 600 | 255 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Taxation-

SKILLS TO BE PROVIDED

- a. Preparation and filing of Tax Returns of individuals
- b. Receiving and attending customers
- c. Laws of Income Tax

SYLLABUS

THEORY AND PRACTICAL – I, BASIC CONCEPTS OF TAXATION

Introduction & Basic Concepts

| First Unit | Introduction | First unit | Practicals |
|-------------------|-----------------------|-------------------|------------------------------------|
| A | Assessed | A | Simple Problems on Assessment Year |
| B | Person | B | Previous Year |
| C | Assessment year | C | Examples for Persons in Income Tax |
| D | Previous Year | D | Calculation of Tax |
| E | Charge of Income Tax | E | Income Tax Rates |
| F | Permanent Account No. | -- | -- |
| G | Average Rate of I.T. | -- | -- |

| Second Unit | Income | Second unit | Practicals |
|--------------------|--|--------------------|--|
| A | Meaning and definition | A | Simple clarifications |
| B | Agricultural Income | B | Simple clarifications on Agricultural Income |
| C | Casual Income | C | Casual Income |
| D | Gross Total Income | D | Gross Total Income |
| + | Total Income | E | Total Income |
| F | Taxable Income | F | Taxable Income |
| G | Capital and Revenue Income, Expenditure and loss | -- | |

| Third Unit | Residential Status | Third unit | Practical |
|-------------------|---------------------------|-------------------|-----------------------|
| A | Resident | A | Resident |
| B | Not Ordinary Resident | B | Not Ordinary Resident |

THEORY AND PRACTICAL – II, SALARY INCOME

Income From Salary

| Fourth Unit | Income from Salary | Fourth unit | Practicals |
|-------------|----------------------------------|-------------|--|
| A | Basis and Charging Salary Income | A | Simple Problems on Entertainment Allowance |
| B | Allowance | B | Simple Problems on House Rent Allowance |
| C | Perquisites | C | Simple Problems on Medical Allowance |
| D | Deductions | D | Simple Problems on Conveyance Allowance |
| | ----- | E | Perquisites, fully – partly, and specified cases |
| | ----- | F | Valuation of Rent free accommodation, Motor Car |
| | | G | Simple problems in computing Income from salary |

THEORY AND PRACTICAL – III, HOUSE PROPERTY AND OTHER INCOME

MODULE – III: Income From House Property and Other Incomes Also – Procedure To Calculate Tax Return

| Fifth Unit | Income from House Property | Fifth unit | Practicals |
|------------|--------------------------------|------------|---|
| A | Annual Value | A | Problems on Computing Income from let out House |
| B | Gross Annual Value 3 | B | Problems on Computing Income from Self Occupied House |
| C | Deductions from house Property | | |

| Sixth Unit | Income from other sources | Sixth unit | Practicals |
|------------|---|------------|---|
| A | Income from Interest on Securities | A | Simple Problems on Computing the Income from interest on Securities |
| B | Govt. Securities less tax, tax free etc. | B | Visiting of Private Stock Exchanges |
| C | Commercial Securities Less Tax, Tax free etc. | ---- | ---- |
| F | Dividend on shares | ---- | ---- |
| G | Other Income | --- | ----- |

| Seventh Unit | Income Tax | Seventh unit | Practicals |
|---------------------|---|---------------------|--|
| A | Computation of tax on individuals` | A | Problems on Computation of Tax |
| B | Filing of Returns and different forms | B | Filing of Returns |
| C | Deductions from Gross Total Income, Sec. 80D, 80 DD, 80 DDA, 80 L | C | Filling of Form No.49, Form No.30 etc. |

REFERENCE BOOKS

1. Income Tax – Published by
2. Income Tax Practice – Taxman
3. Income Tax – R.L.Gupta
