



S.P.V.V.S'S

**G.P.PORWAL ARTS, COMMERCE AND V.V.SALIMATH SCIENCE
COLLEGE, SINDAGI – 586 128 (Dist : Vijayapur. Karnataka State)**

Affiliated to Rani Channamma University, Belagavi

Accredited at 'B' Grade (2.42 CGPA) by NAAC

E-mail: gppprincipal@gmail.com Web: www.gppvvs.ac.in Ph: 08488-221244



DEPARTMENT OF COMMERCE

CERTIFICATE COURSE 2019-20

BROCHURE

TITLE: ON TAXATION

DATE: FROM 18/06/2018 TO 17/07/2018



G.P.Porwal Arts, Commerce & V.V.Salimath
Science and Bhaskaracharya-II P.G. Center
Sindagi 586128

Coordinator

Principal



S.P.V.V.S'S



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DEPARTMENT OF COMMERCE

CERTIFICATE COURSE DETAILS

NAME OF THE COURSE: ON TAXATION

COURSE DURATION: 30 HOURS

COURSE CODE: CCCOMTXN2019-20

COURSE COORDINATOR: DR.R.M.PATIL (HOD, OF COMMERCE)

ELIGIBILITY: ALL B.COM VI SEMESTER STUDENTS ARE ELIGIBLE TO ENROLL.

About Institution: -

Sri Padmaraj Vidya Vardhaka -Samstha, Sarangamath, Sindagi Dist: Vijayapura, Karnataka State, is a prestigious institution of this area, which was established with the blessings of H.H. late Shri Channaveer Swamiji of Sarangamath, Sindagi in the year 1969 with the support of many anthropists. The institution has a vision of serving the rural students and now runs various schools and colleges from KG to PG. Under the guidance of the present chairman H.H. Dr. Prabhu Sarangadev Shivacharyaji, the institution has grown to greater heights with modern outlook. The college was established in the year 1972 with the mission of making higher education more accessible and affordable for rural youths. Now, it imparts education in three faculties like, Arts, Commerce and Science at both undergraduate and postgraduate levels to more than 1200 students. The Arts and Commerce faculty is named after its donor Sangavi Porwal and Science is named after its donor Salimath family. The college has an imposing building built in 26 acres of land with well-furnished laboratories and well-equipped Library with rare books located at Sindagi town and has set high benchmark in academic standards. The college has conducted several seminars, workshops, conferences at state, National and International level.

COURSE CONTENT

Syllabus

Module-1: INTRODUCTION TO INCOME TAX

Brief History of Indian Income Tax - Legal Frame Work - Types of Taxes - Cannons of Taxation - Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income - Scheme of taxation: Meaning and classification of Capital & Revenue - Income tax authorities: Powers & functions of CBDT - CIT & A.O.

Module-2: EXEMPTED INCOMES

Introduction - Exempted Incomes u/s 10 applicable to Individual Assesses - Agricultural Income: Definition - Scheme of Partial Integration (Theory only).

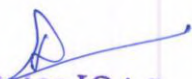
Module-3: RESIDENTIAL STATUS AND INCIDENCE OF TAX

Determination of Residential Status of Individual assesses - Incidence of Tax.Problems.

BOARD OF STUDIES

- | | | |
|-----------------------|---|-----------------------------|
| 1. DR. R.M.Patil | : | Chairman & HOD, of commerce |
| 2 .prof. Prakash Teju | : | Member |
| 3. prof.S.L.Patil | : | Member |
| 4. Prof. Pooja Masali | : | Member |

THANK YOU


Coordinator IQAC
G. P. PORWAL ARTS, COM &
V. V. SALIMATH Sc. College,
SINDGI-586128.


Principal,
G. P. Porwal Arts, Comm. &
V. V. Salimath Sc. College,
Sindgi-586128. College Code: 5284

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e-mail:gppprincipal@gmail.com Web: www.gppcollegesindgi.in Ph: 08488-221244

To,

The Principal
G. P. Porwal Arts, Commerce &
V. V. Salimath Science College
Sindgi –586 128 Dist: Vijayapur

Respected Sir,

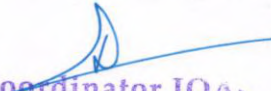
Subject: Seeking Permission for introduction of Certificate Course.

With reference to the subject cited above, Department of Commerce is planning to introduce Certificate Course to the students of B.Com final year for the academic year 2019-20. I request you to provide an opportunity to introduce the course.

Thanking You.

Yours faithfully


Head
Dept. of Commerce
G.P.P. Arts, Commerce & V.V.S. Science
College, SINDAGI-586128


Coordinator IQAC
G. P. PORWAL ARTS, COM &
V. V. SALIMATH Sc. College,
SINDGI-586128.


Principal,
G. P. Porwal Arts, Commerce &
V. V. Salimath Sc. College
SINDGI-586128. College Code: 5211

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e-mail:gppprincipal@gmail.com Web: www.gppcollegesindgi.in Ph: 08488-221244

To,

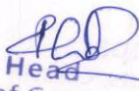
The Principal
G. P. Porwal Arts, Commerce &
V. V. Salimath Science College
Sindgi –586128 Dist: Vijayapur

Respected Sir,

Subject: Approval of BOS rgd..

With reference to the subject cited above Department of Commerce has framed the BOS for Certificate Course. The below mentioned members participate in the future related activities of the course.

Chairman : Dr. R.M PATIL
Course Coordinator : Prof.Ramesh Jadhav
Members : Prof. Malliarjun Hugar
Prof. Prasann Jogur


Head
Dept. of Commerce
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Coordinator IQAC
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SINDGI-586128.


Principal,
G. P. Porwal Arts, Com &
V. V. Salimath Sc. College
SINDGI-586128. College Code: 5234

SCOPE OF THE COURSE

- The course paves way for entrepreneurship and career opportunity in various Govet & Private sector.

OBJECTIVES

- Understand current tax laws and concept and apply them to actual situated effecting individual.
- Calculate taxable income and tax liability for individual taxpayers with and without the actual internal revenue service forms.
- Identify sources of current information on tax matters.
- Keep the necessary financial date to prepare tax returns and do tax planning.

BENEFITS

- If the goods and services provides by a government are rival in consumption.
- In this case, those who benefits from the service/good must pay taxes according to the benefits derived.
- The benefits principal can be applied where the tax is not in direct exchange for service but payment is made indirectly the same group who receive the benefits.

COURSE OUTCOMES

- At the end of the program, the learner should have acquired the below listed Knowledge and skill. So explore the knowledge using the KAB concept (Knowledge ,Action, Behaviour)
- Understand concept and importance of direct tax
- Understanding the status of persons and industries.
- Classification of allowances and calculation of income from salary
- Computation of annual value.

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To,

DrY C Kalageri
Assistant Professor
Department of Commerce,
Govt First Grade College
sindagi –586 214 Dist: Vijayapur

Dear Sir,

Subject: Appointment as BOS Member regarding.

With reference to the subject cited above, I feel happy to inform you that you have been appointed as BOS Member for Certificate Courses introduced by Department of commerce for the Academic Year 2019-20. Kindly accept the same and do the needful.

Thanking You,


Head
Dept. of Commerce
G.P.P. Arts, Commerce & V.V.S. Science
College, SINDAGI-586128


Coordinator IQA
G. P. PORWAL ARTS, COM
V. V. SALIMATH Sc. College,
SINDGI-586128.


Principal,
G. P. Porwal Arts, Comm &
V. V. Salimath Sc. College
SINDGI-586128. College Code: 52

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DEPARTMENT OF COMMERCE

Certificate Course: - "Taxation"

Time Table

Days	Time	Name of Faculty
Monday	2 PM to 3 PM	Prof.Prasanna Jogur
Thursday	2 PM to 3 PM	Dr.R M Patil
Friday	2 PM to 3 PM	Prof.Prasanna Jogur
Saturday	2 PM to 3 PM	Dr.R M Patil


Head
Dept. of Commerce
G.P.P. Arts, Commerce & V.V.S. Science
College, SINDGI-586128


Coordinator IQAC
G. P. PORWAL ARTS, COM &
J. V. SALIMATH Sc. College,
SINDGI-586128.


Principal,
G. P. Porwal Arts, Comm &
V. V. Salimath Sc. College
SINDGI-586128. College Code: 5234

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DEPARTMENT OF COMMERCE

Certificate Course: - "Taxation"

NOTICE

It is hereby inform all the students of Certificate Course –
"Taxation" are attend the main exam on ~~27-02~~ 2-2019 at 2pm to 3.30pm


Head
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College, SINDGI-586128

Co-ordinator


Principal,
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V. V. Salimath Sc. College
SINDGI-586128. College Code: 5234


Coordinator IQAC
G. P. PORWAL ARTS, COM &
V. V. SALIMATH Sc. College,
SINDGI-586128.

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DEPARTMENT OF COMMERCE

Certificate Course: - "Taxation"

Time : 1: 30 Minute

Question Paper

Max Marks: 50

Section – A

I) Answer the following any 2 questions.

2 * 15 = 30

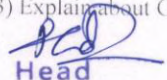
1. Explain Brief History of Indian Income Tax?
2. Explain Exempted Incomes u/s 10 applicable to Individual Assessee?
3. Briefly Determine of Residential Status of Individual?

Section – B

II) Answer the following any 2 questions.

2 * 10 = 20

- 1) Explain Powers & functions of CBDT?
- 2) Explain classification of Capital & Revenue?
- 3) Explain about GST Process?


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DEPARTMENT OF COMMERCE
ENROLLMENT FORM

1. Name of the Course: "Taxation"
2. Year of the Course: 2019-20
3. Semester: B.Com VI Sem

General Information of the Candidate

Name of the student: Pradeep Angadi
Sex: Male : ☒ Female : ☐
Date of Birth: 12/07/1999 Category: C-I
Annual Income: 13000
Permanent Address: AP. Balaganur
Tq: Sindagi
Dist: Vijayapur

Declaration

I hereby certify that above information furnished by me is true to the best of my knowledge and belief. I shall regularly attend all theory classes in the college, in case shortage of attendance I may not be permitted to appear for the examination. Further I declare that I shall abide by the rules and regulation of the college and adhere to the discipline.

[Signature]
Head
Dept. of Commerce
G.P.P. Arts, Commerce & V.V.S. Science
College, SINDAGI-586128

[Signature]
Coordinator IQAC
G. P. PORWAL ARTS, COM &

P. Angadi
Signature of the Student
[Signature]
Principal,
G. P. Porwal Arts, Comm &

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**DEPARTMENT OF COMMERCE
ENROLLMENT FORM**

1. Name of the Course: "Taxation"

2. Year of the Course: 2019-20

3. Semester: B.Com VI Sem

General Information of the Candidate

Name of the student: meduraj svenash

Sex: Male : ☒

Female : ☐

Date of Birth: 7/01/1999

Category: IIA

Annual Income: 11.000

Permanent Address: Alp Almel

TQ: Almel

Dist: Vijayapur

Declaration

I hereby certify that above information furnished by me is true to the best of my knowledge and belief. I shall regularly attend all theory classes in the college, in case shortage of attendance I may not be permitted to appear for the examination. Further I declare that I shall abide by the rules and regulation of the college and adhere to the discipline.


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Coordinator IQAC
G. P. PORWAL ARTS


Signature of the Student


Principal
G. P. PORWAL ARTS, COMMERCE & V. V. SALIMATH SCIENCE COLLEGE

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**DEPARTMENT OF COMMERCE
ENROLLMENT FORM**

1. Name of the Course: "Taxation"

2. Year of the Course: 2019-20

3. Semester: B.Com VI Sem

General Information of the Candidate

Name of the student: ಶ್ರೀಧರ ಸಿಬ್ಬಯ್ಯ

Sex: Male : ☒

Female : ☐

Date of Birth: 20/07/1999

Category: III B

Annual Income: 10,000

Permanent Address: A/P Sindgi
PO : Sindgi
Dist: Vijayapura

Declaration

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Coordinator IQAC

Signature of the Student

Principal

G. P. Porwal Arts, Comm &
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**DEPARTMENT OF COMMERCE
ENROLLMENT FORM**

1. Name of the Course: "Taxation"

2. Year of the Course: 2019-20

3. Semester: B.Com VI Sem

General Information of the Candidate

Name of the student: epadw 200270

Sex: Male : ☐

Female : ☒

Date of Birth: 11/10/1999

Category: IIA

Annual Income: 11000

Permanent Address: At: Almel
Tq: Sindagi
Dis: Vijayapur

Declaration

I hereby certify that above information furnished by me is true to the best of my knowledge and belief. I shall regularly attend all theory classes in the college, in case shortage of attendance I may not be permitted to appear for the examination. Further I declare that I shall abide by the rules and regulation of the college and adhere to the discipline.

[Signature]
Head

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College, SINDGI-586128

[Signature]
Coordinator IQAC
G.P. PORWAL ARTS, COM &
V.V. SALIMATH SCIENCE COLLEGE

[Signature]
Signature of the Student

[Signature]
Principal

G.P. Porwal Arts, Com

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DEPARTMENT OF COMMERCE
ENROLLMENT FORM

1. Name of the Course: "Taxation"
2. Year of the Course: 2019-20
3. Semester: B.Com VI Sem

General Information of the Candidate

Name of the student: ಶ್ರೀಮತಿ. ಅಶ್ವಿನಿ

Sex: Male : ☐

Female : ☒

Date of Birth: 3/6/1999

Category: III B

Annual Income: 14000

Permanent Address: AJ Post galagera
Tq, Sindagi Dist. Vijayapur

Declaration

I hereby certify that above information furnished by me is true to the best of my knowledge and belief. I shall regularly attend all theory classes in the college, in case shortage of attendance I may not be permitted to appear for the examination. Further I declare that I shall abide by the rules and regulation of the college and adhere to the discipline.

Head

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College, SINDAGI-586128

Coordinator IQAC
G. P. PORWAL ARTS, COM &

Signature of the Student

ಶ್ರೀಮತಿ. ಅಶ್ವಿನಿ
Principal

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**DEPARTMENT OF COMMERCE
ENROLLMENT FORM**

1. Name of the Course: "Taxation"

2. Year of the Course: 2019-20

3. Semester: B.Com VI Sem

General Information of the Candidate

Name of the student: Shilpa Sindagi

Sex: Male : ☐

Female : ☒

Date of Birth: 25/07/1999

Category: SC

Annual Income: 12000

Permanent Address: At: golageri

TG: Sindagi

D: Vijaypur

Declaration

I hereby certify that above information furnished by me is true to the best of my knowledge and belief. I shall regularly attend all theory classes in the college, in case shortage of attendance I may not be permitted to appear for the examination. Further I declare that I shall abide by the rules and regulation of the college and adhere to the discipline.

[Signature]
Head

Dept. of Commerce
G.P.P. Arts, Commerce & V.V.S. Science
College, SINDAGI-586128

[Signature]
Coordinator IQAC

[Signature]
Signature of the Student

[Signature]
Principal,

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DEPARTMENT OF COMMERCE
ENROLLMENT FORM

1. Name of the Course: "Taxation"

2. Year of the Course: 2019-20

3. Semester: B.Com VI Sem

General Information of the Candidate

Name of the student: Sachin. Chavan.

Sex: Male : ☒

Female : ☐

Date of Birth: 15/6/1999

Category: C1

Annual Income: 11000

Permanent Address: AT - Alamel
Tq - Sindagi
DIST - Vijayapur

Declaration

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[Signature]
Head
Dept. of Commerce
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[Signature]
Coordinator IQAC
G. P. PORWAL ARTS, COM &

[Signature]
Signature of the Student

[Signature]
Principal,

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**DEPARTMENT OF COMMERCE
ENROLLMENT FORM**

1. Name of the Course: "Taxation"

2. Year of the Course: 2019-20

3. Semester: B.Com VI Sem

General Information of the Candidate

Name of the student: ಶರಣ ಸುವಾಸರಿ

Sex: Male : ☐

Female : ☒

Date of Birth: 15/6/1999

Category: 2A

Annual Income: 12000

Permanent Address: ಹೆನಾವನ ನಗರ ಸಿರಿಧರ
ವಿಜಯಪುರ

Declaration

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[Signature]
Head

Dept. of Commerce
G.P.P. Arts, Commerce & V.V.S. Science
College, SINDAGI-586128

[Signature]
Coordinator IQAC

[Signature]
Signature of the Student

[Signature]
Principal,

G. P. Porwal Arts, Comm & S.

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**DEPARTMENT OF COMMERCE
ENROLLMENT FORM**

1. Name of the Course: "Taxation"
2. Year of the Course: 2019-20
3. Semester: B.Com VI Sem

General Information of the Candidate

Name of the student: ಅನೀಶ್ ಕೆ.ಎಸ್

Sex: Male : ☐

Female : ☒

Date of Birth: 19/9/1999

Category: 2A

Annual Income: 10,000

Permanent Address: ಹೊಸನೂರು

Tq :- ರಾಯಚೂರು

Dist :- ದಾವಣಗೆರೆ

Declaration

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Head

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Coordinator IQAC

G. P. PORWAL ARTS, COM &
V. V. SALIMATH SC. COLLEGE

Signature of the Student

Principal,

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DEPARTMENT OF COMMERCE
ENROLLMENT FORM

1. Name of the Course: "Taxation"
2. Year of the Course: 2019-20
3. Semester: B.Com VI Sem

General Information of the Candidate

Name of the student: SWETHA BIRADAR

Sex: Male : ☐

Female : ☒

Date of Birth: 23/07/1999

Category: 111B

Annual Income: 11000

Permanent Address: AT: RAMPUR
TQ: SINDGI
DIST: VIJAYAPUR

Declaration

I hereby certify that above information furnished by me is true to the best of my knowledge and belief. I shall regularly attend all theory classes in the college, in case shortage of attendance I may not be permitted to appear for the examination. Further I declare that I shall abide by the rules and regulation of the college and adhere to the discipline.

Head

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College, SINDGI-586128

Coordinator IQAC
G. P. PORWAL ARTS, COM &

Signature of the Student

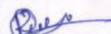
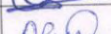
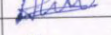
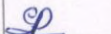
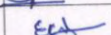
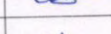
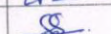
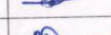
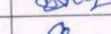
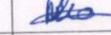
Principal

SPVVSS

**G.P.PORWAL ARTS, COMMERCE AND V.V.SALIMATH SCIENCE COLLEGE,
SINDGI – 586 128 DIST: VIJAYAPUR**

Dist: Vijayapur) Affiliated to Rani Channamma University-Belagavi (Karnataka State
e-mail: gppprincipal@gmail.com Web: www.gppcollegesindgi.in Ph: 08488-221244

**DEPARTMENT OF COMMERCE
Certificate Course: - "Taxation"
2019-2020**

Sl. No	Name of the Student	Sign
1	RAMALING MELINAMANI	
2	KALYANI RANJANAGI	
3	PRAVEEN DEVARMANI	
4	CHAITRA	
5	ASHWINI	
6	SUVARNA BAMMANALLI	
7	SUMA PATIL	
8	ESHWARRAJ	
9	AKSHATA HIREMATH	
10	AMBIKA	
11	SHILPA SINDAGERI	
12	SUSHMITA SINDAGERI	
13	BHAGYASHREE	
14	ROOPA BIRADAR	
15	NILAMMA PO PATIL	
16	CHANNAPPA	
17	SHWETA BIRADAR	
18	AKSHATA LONI	
19	BHARATI BIRADAR	
20	JANAKI PATIL	

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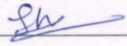
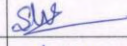
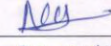
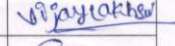
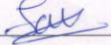
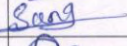
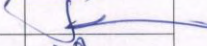
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21	SHOBHA SAJJAN	
22	KAVERI	
23	SUDHA BANNETTI	
24	PARASHURAM GOUNDI	
25	SACHIN COUHAN	
26	PRADEEP ANGADI	
27	VIJAYAKUMAR BUDIHAL	
28	SOHEL MULLA	
29	ROHINI KOTIN	
30	SARITA SARWADAGI	
31	JYOTI KUTNOOR	
32	KAVERI HALLI	
33	MUKTANPATEL AMEENSAB	
34	SANJEEV AGASAR	
35	VEENA CHIMMALAGI	
36	SAVITA JAVALAGI	
37	POOJA NAIK	
38	DARISH DEGINAL	
39	PUTALABAI WADER	
40	SANGEETA BANGI	
41	PRIYANKA KONNUR	
42	BHAGYASHREE MADAR	
43	MALASHRI TALAWAR	
44	MAKABULAREHEMAN	
45	SUNIL KUMAR KORVAR	
46	SULOCHANA	
47	SHRAVANKUMAR DEVUR	

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48	BASAVARAJ	
49	SHARANAPPA	
50	MEGHA NAGAREDDI	
51	BHAGYASHREE HIREMATH	
52	SHWETA BIRADAR	
53	NARSAPPA	
54	VIJAYALAKSHMI MALAGOND,	
55	SACHIN PATIL	
56	SANGAMESH SAJJAN	
57	BHAGYASHREE GUTTARGI	
58	RAMESH	
59	JAVID	
60	MEENAKSHI KARIMUNGI	


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DEPARTMENT OF COMMERCE
CERTIFICATE COURSE: - "Taxation"

ATTENDANCE -2019-2020
28-11-2019 to 27-12-2019

Sl.No	Name of the Students	28	29	30	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
01	RAMALING MELINAMANI																														
02	KALYANI RANJANAGI																														
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12	SUSHMITA SINDAGERI																														
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29	ROHINI KOTIN	
30	SARITA SARWADAGI	
31	JYOTI KUTNOOR	
32	KAVERI HALLI	
33	MUKTANPATEL AMEENSAB	
34	SANJEEV AGASAR	
35	VEENA CHIMMALAGI	
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46	SULOCHANA	
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STUDENT'S NAME	
CLASS	ROLL NO. :
SUBJECT	DATE :

2] Briefly Determine of Residential Status of Individual ?

Meaning and Importance of Residential Status -

The taxability of an individual in India depends upon his residential status in India for any particular financial year.

The term residential status has been coined under the Income tax laws of India and must not be confused with an individual's citizenship in India. An individual may be a citizen of India but may end up being a non-resident for a particular year. Similarly, a foreign citizen may end being a resident in India for Income tax purposes for particular year. Also to note that the residential status of different types of persons viz an individual, a firm a company etc is determined differently. In this article we have discussed about how the residential status of an individual taxpayer can be determined for any particular financial year.

In the event an individual who is a citizen of India or person of Indian origin leaves India for employment during an FY, he will qualify as a resident of India only if he stays in India for 182 days or more.



STUDENT'S NAME	Pranavdip Singh Mahinamani
CLASS	ROLL NO. 01
SUBJECT	DATE: 27/12/2019

course duration

1

Q) Explain Brief History of Indian Income tax?

In India, this tax was introduced for the first time in 1860, by Sir James Wilson in order to meet the losses sustained by the Government on account of the military mutiny of 1857. Thereafter, several amendments were made in it from time to time. In 1886, a separate Income tax act was passed. This act remained in force up to, with various amendments from time to time. In 1918, a new Income tax was passed and again it was replaced by another new act which was passed in 1922. This Act remained in force up to the assessment year 1961-62 with numerous amendments. The Income Tax Act 1961 has been brought into force with 1 April 1962. It applies to the whole of India and Sikkim. Since 1962 several amendments of far-reaching nature have been made in the Income Tax Act by the Union Budget every year.

Income Tax

Annual charge levied on both earned Income and unearned Income. In India addition to financing a governments operations.

STUDENT'S NAME	
CLASS	ROLL NO.
SUBJECT	DATE

3] Explain classification of capital & revenue ?

Ans:-

The concept of capital expenditure is the company's fund on fixed assets that provide a long-term gain to the business. The company invests in this way in order to expand their business or to increase their chances of making money.

The variety of present production in a manufacturing activity is primarily due to previous capital investments. The company's future operations will be significantly impacted by the current capital expenditure decisions.

What is Revenue Expenditure?
Revenue Expenditure is the money business spends for the efficient functioning of the organisation. The returns usually last for less than a year.

Revenue expenditure does not contribute to the ability to generate profits. Instead, it contributes to maintaining operational activities and helps manage the assets of the company. Salaries, rent, electricity costs and transportation charges are a few examples of Revenue Expenditure.

The Revenue Expenditure is not mentioned on the Balance Sheet. It is mentioned on the Income Statement.

STUDENT'S NAME	
CLASS	ROLL NO.
SUBJECT	DATE

4] Explain about GST process ?

Ans- The goods and services tax (GST) is a value-added tax (VAT) levied on most goods and services sold for domestic consumption. The GST is paid by consumers, but it is remitted to the government by the businesses selling the goods and services. Critics point out, however, that the GST may disproportionately burden people whose self-reported income are in the lowest and middle income brackets, making it a regressive tax. These critics argue that GST can therefore exacerbate income inequality and contribute to social and economic disparities. In order to address these concerns, some countries have introduced GST exemptions or reduced GST rates on essential goods and services, such as food and health care. Others have implemented GST credits or rebates to help offset the impact of GST on lower-income households.

goods and services tax should not be confused with the general sales tax, also abbreviated as GST. The goods and services tax

is levied on the sale of goods and services. It is a value-added tax (VAT) levied on the value added to goods and services at each stage of production. The GST is a broad-based tax that applies to most goods and services. It is a major source of revenue for the government. The GST is a value-added tax (VAT) levied on the value added to goods and services at each stage of production. The GST is a broad-based tax that applies to most goods and services. It is a major source of revenue for the government.

Coordinator IQAC
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V. V. Salimath Sc. College,
SINDGI-586128.



**G. P. Porwal Arts, Commerce & V. V. Salimath Science
College, Sindgi- 586 128**

Dist: Vijayapur

State: Karnataka



(Accredited 'B' Grade by NAAC)

(Affiliated to Rani Channamma University, Belagavi)



IQAC Initiative

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE

This is to certify that Kumar/ Kumari... AKSHATA HIREMATH.....
of B.Com has successfully completed one month from 28-11-2019 to 27-12-2019. Certificate
Course on "TAXATION" during the year 2019-2020


Co-ordinator


Principal