



## **30 Hour Certificate Course on GST and TDS**



*Offered by the Department of Commerce:*

**DINABANDHU ANDREWS COLLEGE**

**GARIA, KOLKATA**

# Title:

## Certificate Course on GST and TDS

**Course Overview:** This certificate course is designed for accounting professionals, tax practitioners, business owners, finance managers, or anyone seeking to enhance their knowledge and skills in GST and TDS compliance.

**Course Duration:** 30 hours (6 hrs per week x 5weeks)

One Class (Theory): 1 Hour

Lab: 2 Hours

Final Assessment on the Last day

**Course Fee: Free of Cost**

**Pedagogy:** Lecture on theory and Practical

**Course Designer :** INFOTECH LAB

### SYLLABUS STRUCTURE OF THE ADD-ON COURSE

| Module    | UNIT TITLE   | HOURS |
|-----------|--|-------|
| Module -1 | Introduction to Accounting                                   | 3     |
| Module -2 | Income Tax E-Filing  | 9     |
| Module -3 | Goods & Services Tax (GST)                                   | 6     |
| Module -4 | Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) | 9     |
| Module -5 | Professional Tax   | 3     |
| Total     |  | 30    |

### Module 1: Introduction to Accounting

- Concept of Business & Profession Type of Business, Golden Rule of Accounts
- Transaction convert into Journal with the help of Golden Rule
- Concept of Ledger, Trial Balance and Final Accounts
- Overview all the above matters

## **Module 2: Income Tax E-Filing**

- Introduction of Income Tax
- Computation and Filing of ITR-01
- Computation and E Filing of ITR-02 ( Income from House & Property )
- Computation and E Filing of ITR-02 ( Income from Capital Gain & Agriculture )
- Computation & E Filing of ITR-03
- Computation of Presumptive
- Income & E Filing of ITR-04
- E Filing of Partnership Firm : ITR-05
- E Filing of Companies Return : ITR-06

## **Module 3: Goods & Services Tax (GST)**

- Introduction of Goods & Services Tax (GST)
- Structure of GST
- Invoicing in GST
- Input Tax Credit & Payment in GST
- GST Return Filing
- Composition Scheme Under GST
- Reverse Charge Mechanism (RCM)
- E-Way Bill under GST

## **Module 4: Tax Deducted at Source (TDS) / Tax Collected at Source (TCS)**

- Introduction of Taxation in India
- Payment to other than Salary Return 26Q
- TDS Return Form 26Q
- Salary Components with Payroll
- TDS Return Form 24Q

- Tax Collection at Sources
- Payment to Non-Resident 27Q
- About Traces Website
- Interest & Penalty
- TDS on Property & Rent
- TAN ( Tax deduction & collection )

## **Module 5: Professional Tax**

- Professional Tax, ESI & PF
- Tax Form Download, Fill up & Upload

## **Course Outcome :**

The course Outcome is to equip participants with the knowledge, skills, and confidence to navigate the complexities of GST and TDS regulations effectively, enhance their professional capabilities, and contribute to better tax compliance practices within organizations.

### **LEARNING RESOURCES**

| <b>SL. NO.</b> | <b>TITLE OF THE BOOK</b>           | <b>AUTHOR(S)</b>                          | <b>PUBLISHER</b>                            |
|----------------|------------------------------------|---|---|
| 1              | GOODS AND SERVICES TAX<br>(G.S.T.) | Dr. H.C. Mehrotra,<br>Prof. V. P. Agarwal | Sahitya Bhawan Publications                 |
| 2              | TDS & TCS                          | CA Mohit Gupta                            | Sumedha Publishing House                    |
| 3              | GST                                | V.K. Sareen,<br>Ajay Sharma               | Kalyani Publication                         |
| 4              | Practical Guide on TDS and TCS     | G. Sekar                                  | Commercial Law Publishers (India) Pvt. Ltd. |

### **EVALUATION POLICY FOR THE ADD-ON COURSE**

The basic philosophy behind the Evaluation policy for this 30 Hours Add-on course is to objectively judge the participants (students) whether the concepts were understandable to them or not and whether they could apply these concepts to solve numerical and conceptual problems. The Evaluation would be done through 2 components –

- i) C1 Course-end Assessments (Written Test) [Total Marks: 30]
- ii) C2 Practical /LAB [Total Marks: 20]

**Total Marks of the Evaluation process would be – 50 Marks**

**TABLE FOR QUALIFICATION**

| <b>TOTAL SCORE (OUT OF 50)</b> | <b>GRADE</b>           |
|--------------------------------|------------------------|
| <b>45 – 50</b>                 | <b>O – OUTSTANDING</b> |
| <b>40 – 44</b>                 | <b>E – EXCELLENT</b>   |
| <b>35 – 39</b>                 | <b>A – VERY GOOD</b>   |
| <b>30 – 34</b>                 | <b>B – GOOD</b>        |
| <b>25 -29</b>                  | <b>C - FAIR</b>        |
| <b>BELOW 25</b>                | <b>F - FAILED</b>      |

## **GENERAL RULES AND REGULATIONS**

1. Students must attend and appear for all the Module-End Assessments. If any student fails to submit any of the Module-End Assignments or fails to attend any of the Module End Assessment examinations , the particular Student would NOT BE ELIGIBLE FOR CERTIFICATE.
2. Students must attend and appear for the Course-End Assessment Examination. If any student fails to submit the Course-End Assessment or fails to attend the Course-End Assessment Examination , the particular Student would NOT BE ELIGIBLE FOR CERTIFICATE.
3. Students must attend and appear for the Course-End Viva. If any student fails to fails to attend the Course-End Viva, the particular Student would NOT BE ELIGIBLE FOR CERTIFICATE.
4. Total Marks of Course Evaluation will be 50 Marks.
5. Minimum 50% Marks has to be scored to receive any Certificate. There will be only ONE Attempt allowed for each of the Module-End Assessments and the Course-End Assessment.
6. There will be NO PROVISION for Backlog Clearance.
7. General Rules and Regulations of the College must be followed without any exception.
8. **Minimum 75% attendance is required to receive the certificate of the course.**