Certificate Course

Income Tax (CC- VI)

Duration: 04 weeks (32 hours)

Incharge Teacher: Prof. Rajendra Sathe

Course Learning Outcomes (CLOs):

After completing the course, the student teacher will be competent in:

1. AWARENESS about foundation of labor legislation.
2. UNDERSTAND the legislation related to various labor and social laws.

S.Nos.	DESCRIPTION	Theory	Practical	Total
1	• Introduction of Income Tax Act, 1961, Basic definitions and concepts – Direct Tax, Indirect Tax, Person, Assessee, Deemed Assessee, Assessment Year, Previous Year, Residential Status of an individual assessee and company, Income exempt from Tax– Gratuity, Leave Travel Concession, Encashment of Unutilized Earned Leave on Retirement, Pension, Voluntary Retirement Receipts, Retrenchment Compensation, Receipts from Life Insurance Corporation, HRA, Payment from NPS Trust to an assesseeon closure of his account/ Opting out of the pension scheme and Payment from NPS Trust to an employee on partial withdrawal, Agriculture Income	3	2	05
2.	• Income under the Head “Salaries”& “Income from House Property”: Meaning of salary, Basis of charge of salary income, different forms of salary, different forms of allowances, perquisites, permissible deductions from salary income, tax treatment of provident fund, Basis of charge, property income not charged to tax, computation of income from let out house property and self-occupied property	8	2	10
3	• Income under the Head “Profits and Gains of Business and Profession”: Computation of profit or gain from business and profession	8	2	10

	(expenses expressly allowed as deduction; general deductions; expenses specifically disallowed) basis of charge; chargeable incomes; specific deductions; amount not deductible			
4	• Income under the Head "Capital Gain" and "Other Sources": Capital Gain"- Meaning-Capital Gain, Basis of charge, important definitions like Capital Asset, Short Term Capital Asset, Long Term Capital Asset, Transfer of Capital Asset, Short Term Capital Gain and Long term Capital Gainand their computation. "Other Sources" - Incomes Chargeable Under the head "Other Sources" (Section 56), Deductions Allowable (Sec. 57), Deductions Not Allowable (Sec 58), Bond Washing Transactions and Dividend Stripping (Sec 94)	8	2	10
	TOTAL	**27**	**08**	**35**

References:

1.Direct Taxes, Ravi Kishore

2. Direct Taxes, J.P. Jakhotiya

3. Direct Taxes, Dr. Girish Ahuja & Dr. Ravi Gupta

4. Direct Taxation, Dr. Pradip Kumar Sinha

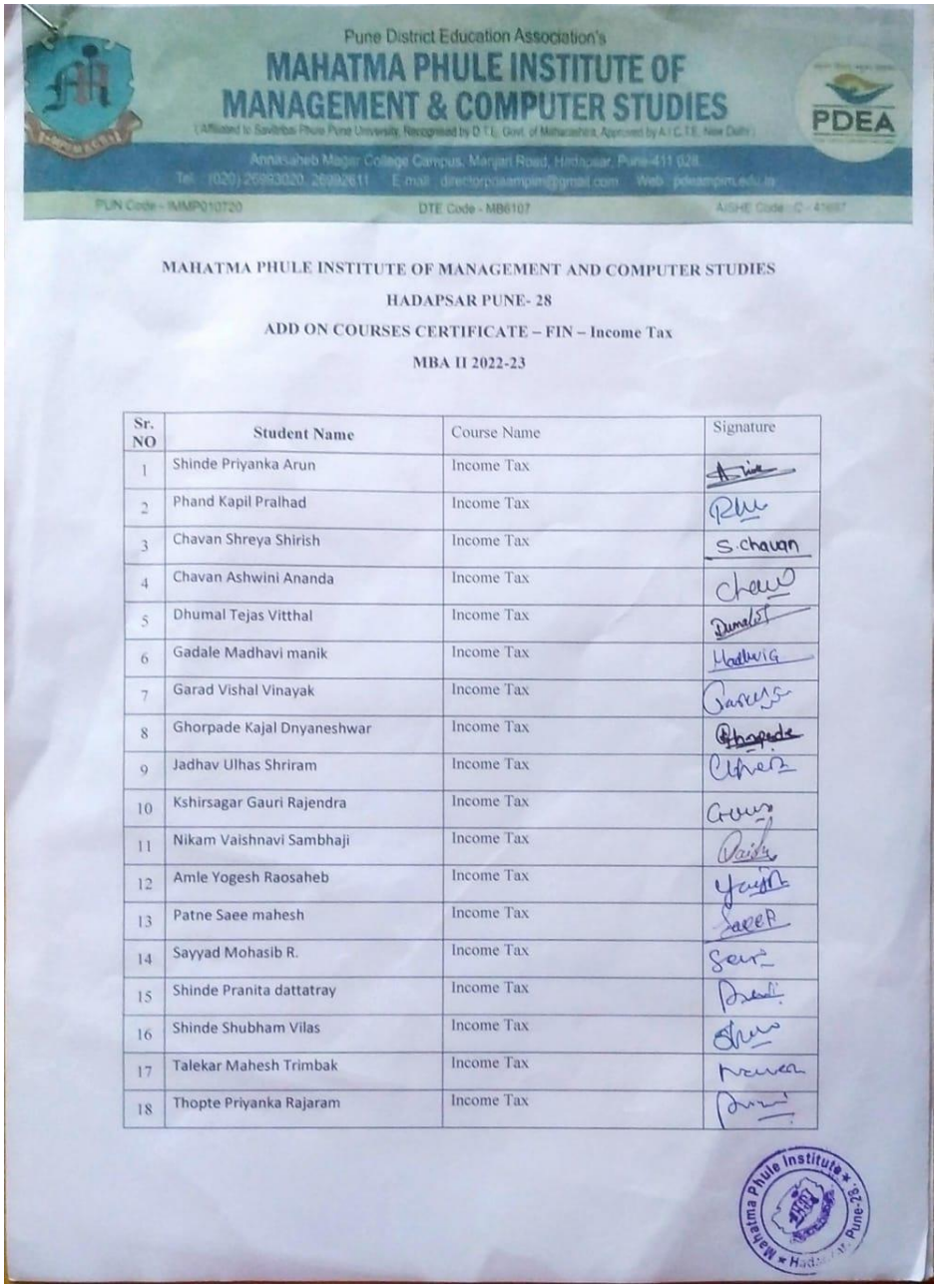
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Yearwise Students Enrolment List

2022-23



Pune District Education Association's
MAHATMA PHULE INSTITUTE OF MANAGEMENT & COMPUTER STUDIES
PUN Code - IMMP010720 DTE Code - MB6107

MAHATMA PHULE INSTITUTE OF MANAGEMENT AND COMPUTER STUDIES

HADAPSAR PUNE- 28

ADD ON COURSES CERTIFICATE – FIN – Income Tax

MBA II 2022-23

Sr. NO	Student Name	Course Name	Signature
1	Shinde Priyanka Arun	Income Tax	
2	Phand Kapil Pralhad	Income Tax	
3	Chavan Shreya Shirish	Income Tax	S.chavan
4	Chavan Ashwini Ananda	Income Tax	
5	Dhumal Tejas Vitthal	Income Tax	
6	Gadale Madhavi manik	Income Tax	
7	Garad Vishal Vinayak	Income Tax	
8	Ghorpade Kajal Dnyaneshwar	Income Tax	
9	Jadhav Ulhas Shriram	Income Tax	
10	Kshirsagar Gauri Rajendra	Income Tax	
11	Nikam Vaishnavi Sambhaji	Income Tax	
12	Amle Yogesh Raosaheb	Income Tax	
13	Patne Saee mahesh	Income Tax	
14	Sayyad Mohasib R.	Income Tax	
15	Shinde Pranita dattatray	Income Tax	
16	Shinde Shubham Vilas	Income Tax	
17	Talekar Mahesh Trimbak	Income Tax	
18	Thopte Priyanka Rajaram	Income Tax	

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Annasaheb Magar College Campus, Manjari Road, Hadapsar, Pune-411 028.
Tel. : (020) 26993020, 26992611 E-mail : directorpdeampim@gmail.com Web : pdeampim.edu.in
PUN Code - IMMP010720 DTE Code - MB6107 AISHE Code : C - 41697

Sr. NO	Student Name	Course Name	Signature
19	Walunj Neha Arun	Income Tax	
20	Lalage Arti Dattatray	Income Tax	
21	Shinde Shraddha Mahadev	Income Tax	
22	Jadhav Sandhya Nanasahev	Income Tax	
23	Kamble Harsha Deepak	Income Tax	
24	Zare Krishna M.	Income Tax	
25	Panzade Mangesh Avadut	Income Tax	
26	Pokalwar Swapnil Santosh	Income Tax	
27	Tate Pranav H.	Income Tax	
28	Gedam Priyanka Y.	Income Tax	
29	Hadke Sarvesh S.	Income Tax	
30	Mungal Ganesh Pandurang	Income Tax	

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Sample Course Completion Certificate

2022-23



Pune District Education Association's

Mahatma Phule Institute Of Management And Computer Studies,Hadapsar,Pune.

CERTIFICATE

OF ACHIEVEMENT

This is To Certify That Mr/Ms Gadale Madhavi Manik Has Participated in The Event Income Tax. Organized in Year 2022-23

Prof.S.G.Sathe (MBA II co-ordinator)

Prof.D.A.More (MBA I co-ordinator)

Dr.S.S.Bharadwaj (Director,MPI)

Mahatma Phule Institute Hadapsar, Pune-28.