



# MES COLLEGE ERUMELY

(Approved by Govt. of Kerala & Affiliated to Mahatma Gandhi University)  
A Minority Institution Certified by National Minority Education Commission

## CERTIFICATE COURSE

## BASICS OF TAXATION SYSTEM & TAX STRUCTURE IN INDIA

Department of Computer Application

No Registration Fee for students from MES College Erumely

Starting on 10/10/2020



Directorate of Human Resource Development Council (HRDC)  
Director: Rejoola O M

MES COLLEGE ERUMELY  
DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)  
SYLLABUS FOR CERTIFICATION COURSE

**BASICS OF TAXATION SYSTEM AND TAX STRUCTURE IN INDIA**

**Objectives**

To give the students a general understanding of the Taxation System in the country and provide an insight into practical aspects of Tax Structure.

**Total Hrs:30**

|  |
|--|
| <b>Module 1: Introduction of Income Tax</b>  |
| Meaning, features and contribution to public revenue, Important definition-income, gross total income, total income, previous year and assessment year, agriculture income, exempted income, Determination and tax incidence of residential status |
| <b>Module 2: Computation and taxable income from 5 Heads.</b>  |
| Income from Salary, Income from House Property, Profits and gains of Business and Profession, Capital Gain, Income from Other source.  |
| <b>Module 3: Introduction to GST</b>   |
| Stages of evolution of GST, Implementation of GST, Structure and type of GST, GST Network and GST Council, Important concepts and definitions  |
| <b>Module 4: Levy, Tax collection and reverse charge mechanism</b>   |
| Levy and collection of tax, Liability to pay tax, Reverse charge mechanism, Composite scheme of levy   |
| <b>Module 5: Returns, accounts and assessment</b>  |
| Returns, Accounts and Records, Forms, Assessment, Various types of assessment.   |

**Reference Text**

- Goods and service Tax – Dr. A P Philip- Sobha publications
- GST Guide for Students – C A Vivek, K R Agrawal, Kindle Edition

### About the Course

The basics of Taxation system and tax structure in India provides the knowledge about the taxation system. It also gives an idea about the GST

Who can apply : **The Students studying in B.Com Computer Application**

**The programme registration will be open from October - 15<sup>th</sup>  
Classes Started From -28/10/2020**

**Certificate will be issued after the successful completion of the course**

**Total Hours : 30**

**Directorate of Human Resource Development Council (HRDC)**

Director : Rejoola O.M. - 8289 882 175

From,  
Dr.Rajeswari R  
HOD  
Department of commerce ( Computer Application)  
M E S College Erumely

To ,  
The Pirincipal  
M E S College Erumely

Sir ,  
Sub: Request for the Approval of Certificate Course

This is to inform you that our department is designed a 3 months certificate course "BASICS OF TAXATION SYSTEM AND TAX STRUCTURE IN INDIA "for our degree students. Kindly give the approval for the same.

Yours Faithfully  
*Rajeswari*  
Dr .Rajeswari R

Erumely  
3/10/2020



*Approved the Certificate Course  
Submitted by Director Here  
and Hon Department of Commerce  
Branch. CA.*

*Maheen M. N.*  
MAHEEN M. N.  
PRINCIPAL  
M.E.S. COLLEGE ERUMELY

*Forwarded to Principal for Approval*

*Jitkesh K. S.*  
JITKESH K. S.  
VICE PRINCIPAL  
TRAINING BRANCH NO-1  
*Asst. And Joseph*

*3/10/2020*

# MES COLLEGE ERUMELY

## HUMAN RESOURCE DEVELOPMENT CENTRE

1. Name of the certificate course : Basic of Taxation System and Tax structure in India
2. Offered Department : Commerce - Computer Application
3. Duration of the course : 30 hours
4. Commencement of course : 10/10/2020
5. Proposed date for completion of the course : February
6. No. of students Applied : 52
7. No. of students enrolled : 47
8. Mode of evaluation : Exam
9. Course Materials : Pdf, Slide, videos, Text Book
10. Syllabus of course(enclosed) : yes
11. Objectives of the course(enclosed) : yes
12. Details of Faculties : Jaseela Haneefa. Midhun M Nair
13. Certification Authority : M E S College Erumely
14. Details of Board of studies :
15. Recommendation from board of studies :
16. Date of approval from board of studies :
17. Course approved by

- HOD

*Rajee*  
04/10/2020

- Subject Expert: Dr. Resmi. A G, TKM Institute of Management  
Director HRDC

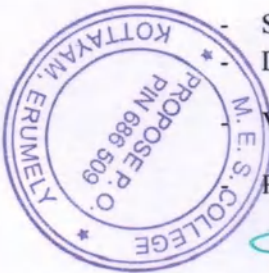
*Sumayya-PT*

Vice Principal Academic & Training

Principal

*Maheen M. N.*  
3/10/2020  
MAHEEN M. N.  
PRINCIPAL  
M.E.S. COLLEGE ERUMELY

*Kesmi*  
*Jithesh K. S.*  
30/10/2020  
JITHESH K. S.  
VICE PRINCIPAL  
TRAINING & ACADEMIC -1



## SYLLABUS FOR CERTIFICATION COURSE

### BASICS OF TAXATION SYSTEM AND TAX STRUCTURE IN INDIA

#### **OBJECTIVE**

Total Hrs: 30

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#### **Module 1: Introduction of Income Tax**

Meaning, features and contribution to public revenue , Important definition-income, gross total income, total income, previous year and assessment year, agriculture income, exempted income, Determination and tax incidence of residential status

#### **Module 2: Computation and Taxable income from 5 Heads.**

Income from Salary, Income from House Property, Profits and gains of Business and Profession, Capital Gain, Income from Other source.

#### **Module 3: Introduction to GST**

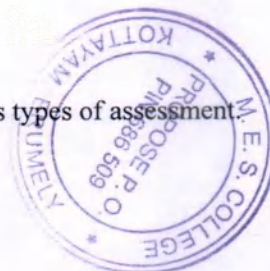
Stages of evolution of GST, Implementation of GST, Structure and type of GST,GST Network and GST Council, Important concepts and definitions

#### **Module 4: Levy ,Tax collection and reverse charge mechanism**

Levy and collection of tax, Liability to pay tax, Reverse charge mechanism, Composite scheme of levy

#### **Module 5: Returns, accounts and assessment**

Returns, Accounts and Records, Forms, Assessment, Various types of assessment.



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1, Goods and service Tax – Dr. A P Philip- Sobha publications

2, GST Guide for Students – C A Vivek, K R Agrawal, Kindle Edition

Dr. Resmi. A G,

TKM Institute of Management

*Resmi*



*Jithesh K. S.*  
3/10/2020

**JITHESH K. S.  
VICE PRINCIPAL  
TRAINING & ACADEMIC -1**

**M E S COLLEGE ERUMELY**  
**Human Resource Development Centre - HRDC**  
**Certification Course**

**COURSE NAME : BASICS OF TAXATION SYSTEM AND TAX STRUCTURE IN INDIA**

**Total Hrs:30**

**Starting Date :- 10/10/2020**

**5th Sem B Com Computer Application -Main And Additional**

| SI NO | Reg No       | Name             |
|-------|--------------|------------------|
| 1     | 180021050869 | AfsalSamad       |
| 2     | 180021050882 | AlfiyaNazeer     |
| 3     | 180021050887 | AnazmonNazeer    |
| 4     | 180021050888 | AnnuAvarachen    |
| 5     | 180021050890 | AnshidhaBasheer  |
| 6     | 180021050892 | Anupama P Nair   |
| 7     | 180021050893 | AravindDevaraj   |
| 8     | 180021050894 | ArchanaUnni      |
| 9     | 180021050896 | Ashifa C S       |
| 10    | 180021050897 | Ashik M S        |
| 11    | 180021050900 | BismiBasheer     |
| 12    | 180021050901 | BismimolShaji    |
| 13    | 180021050902 | DevikaSanthosh   |
| 14    | 180021050904 | Dona George      |
| 15    | 180021050905 | FathimaNajeeb    |
| 16    | 180021050906 | FathimathAleesha |
| 17    | 180021050907 | FiyasYoosuf      |
| 18    | 180021050911 | Jilmy Johnson    |
| 19    | 180021050875 | Akhilsaji        |
| 20    | 180021050917 | MalavikaSaji     |
| 21    | 180021050918 | Malu M           |
| 22    | 180021050927 | Muhsina .A.N     |
| 23    | 180021050928 | NeenuStephen     |
| 24    | 180021050929 | Nesly P.U        |
| 25    | 180021050930 | NesnaNegimon     |
| 26    | 180021050932 | Rakhi P R        |
| 27    | 180021050934 | Roshan Ramesh    |
| 28    | 180021050935 | Ruksanamol Halim |
| 29    | 180021050936 | SaifaShaji       |





|    |              |                  |
|----|--------------|------------------|
| 30 | 180021050937 | Salma Basheer    |
| 31 | 180021050942 | Shehana C.H      |
| 32 | 180021050948 | SilpaSasidharan  |
| 33 | 180021050952 | Suman E. Abraham |
| 34 | 180021050953 | SwalihaSaleel    |
| 35 | 180021050959 | Vimal Shaji      |

3<sup>rd</sup> Sem B Com Computer Application -Main And Additional

| SI NO | Reg No       | Name             |
|-------|--------------|------------------|
| 1     | 190021055000 | NasmalNoushad    |
| 2     | 190021054967 | Remya Johnson    |
| 3     | 190021054972 | ShafnaFathima    |
| 4     | 190021055007 | Suhana Jan       |
| 5     | 190021054981 | SwathiBabu       |
| 6     | 190021054982 | Taniya Joseph    |
| 7     | 190021054979 | SuhailHakkim     |
| 8     | 190021054959 | Mohammed Shehin  |
| 9     | 190021054957 | Mathew Joseph    |
| 10    | 190021054997 | Megha Mathew     |
| 11    | 190021055008 | Tebin V Babychen |
| 12    | 190021054974 | ShamluMol PS     |
| 13    | 190021055010 | Vijilal K B      |
| 14    | 190021054918 | Afsal P A        |
| 15    | 190021054914 | AbidMuhammed     |
| 16    | 190021054949 | Joel V Sabu      |
| 17    | 190021054951 | Joshua C Heny    |



Ds. Rajeswaru R  
Rajes

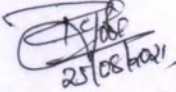
# MES College Erumely

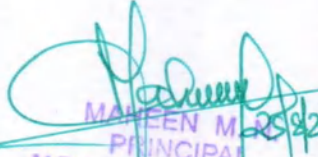
## DEPARTMENT OF COMMERCE COMPUTER APPLICATION

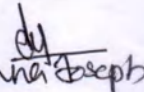
### Certificate Course 2020 – 2021

This is to certificate that as per the HRDC Director Board Approval, we conducted a certificate course on Basics of Taxation System and Tax Structure in India. The classes are handled by the faculties Mrs. Jaseela Haneefa and Midhun M.

|  |             |
|--|-------------|
| Hours taken to Complete the course           | : 30 hrs.   |
| Total Students Registered for the course     | : 57        |
| Number students having above 75% Attendance  | : 46        |
| Number students having bellow 75% Attendance | : 11        |
| Date of commencement the course              | : 6/112020  |
| Date of Completion of the course             | : 18/4/2021 |

  
25/08/2021  
HRDC Director

  
25/8/2021  
MALLEEN M. JOSEPH  
PRINCIPAL  
M.E.S. COLLEGE ERUMELY

  
for Anwar Joseph  
Santhosh k.K.  
HOD Computer application  
MES College Erumely.





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No.:

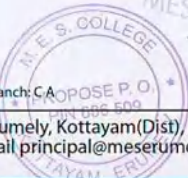
Date: 02/09/2021

## CERTIFICATE OF MERIT

This is to certify that Sri/Kumari JOEL V SAGU  
has successfully completed the 30 hours Certificate Course entitled "**Basics of Taxation System & Tax Structure in India**" Conducted by **Department of Commerce Branch: Computer Application** and Directorate of Human Resource Development Council (HRDC), MES College Erumely.

Santhosh K K

HOD Department of Commerce Branch: C.A



Rejoola O. M.  
Director HRDC

Maheen M. N.  
Principal

MES College PO, Erumely, Kottayam(Dist), Kerala - 686509 Ph: 04828 254393, 255444, Fax: 04828 255464  
Email [principal@meserumelycollege.ac.in](mailto:principal@meserumelycollege.ac.in), [www.meserumelycollege.ac.in](http://www.meserumelycollege.ac.in)