

Module 1: Basic Concepts-Direct and indirect taxes- Capital& revenue- Tax planning, tax evasion, tax management, tax avoidance - residence and incidence of tax- exempted income- Tax planning relating to residence & incidence of tax

10 hours

Module 2 Computation of Taxable Income under different heads-income from salary- house property-income from business/profession- capital gains-other sources – Tax planning relating to different heads of income

20 hours

Module 3 Assessment-Clubbing of incomes and aggregation of income – Set off and carry forward of losses – Incomes exempt from taxes – Deductions in computing total income – Rebates and reliefs of tax- Assessment of agricultural Income – Computation of Agricultural Income – Calculation of tax on integration. Assessment of individuals- AMT- Assessment of HUF -Tax planning related to clubbing and aggregation of income, set off and Carry forward of losses-Agricultural income, Individual Assessment –Tax planning- Assessment of HUF- Tax planning

20 hours

Module 4: Income Tax Authorities: Powers and functions–Provisions of advance payment of tax – Tax payment – Deduction and collection of tax at source – Recovery of tax – Computer applications in tax management.

15 hours

Module 5 : Procedure for assessment of Income Tax: Filing of return of Income–Voluntary return of income – Statutory obligations for filing of return – Time and documents for filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.

15 hours

