

# CERTIFICATE COURSE IN INCOME TAX AND GST RETURN

## I. Objective:

The objective of this course is to create competent workforce who can file income tax and GST returns and provide consultancy to salary class people and business society.

## II. Duration:

3 months

## III. Programme Fee:

Rs. 2000/-

## IV. Course Content:

### A. Income Tax

Concept of Income, Various heads of Income: Income from salary, Income from business and profession, Income from house property, Income from Capital Gains, Income from Other Sources, Computation of Gross Total Income and Taxable Income, Deductions, Tax Deduction at Source (TDS) and Tax Collection at Source (TCS) Filing of Income Tax returns.

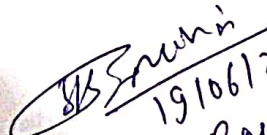
### B. Goods and Services Tax (G.S.T.)


Concept of GST, Time, Place and Value of supply, Levy and Collection of GST, Maintenance of accounts and records, Registration under GST, Input Tax Credit (ITC), Invoices- E-Way Bills, Tax Payment, Returns and refunds under GST.

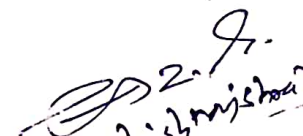
### C. SOFT SKILL DEVELOPMENT

E-Return filing of Income Tax and GST, Resume writing.

  
19/6/23  
Dr. Narash Chandra Tripathi  
Head, Dept. of Management  
G.S. College of Commerce & Economics  
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19/06/2023  
(Dr. S. K. B. Medhi)

  
19/6/2023  
(Dr. G. Tripathi)

  
20/6/23  
Dr. Achish Mishra