

**GOVERNMENT DEGREE COLLEGE**

**GAMBIRAOPET**

**RAJANNASICILLA**

**DEPARTMENT OF COMMERCE**

**FREE CERTIFICATE COURSE IN**

**IT RETURNS**

**2018-2019**

Government Degree College - Gambhiraopet, Rajanna Sircilla  
Department of Commerce



\* Permission Letter \*

D: 16/08/2018

To,  
The principal,  
GDC Gambhiraopet.

Respected sir,

sub: Department of commerce to accord  
permission to conduct free certificate regarding course  
in commerce.

The faculty of in commerce willing  
to conduct specially certificate course in "Income Tax  
Returns and GST" with an idea of Expanding employable  
opportunity to the students soon after their completion  
of their UG courses.

Thanking you sir,

yours faithfully

K. Mahesh

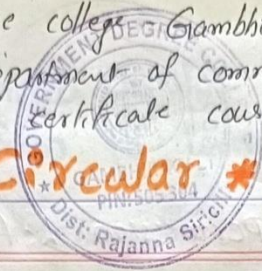
Leet. in. commerce



Govt Degree college Gambhiraopet  
Department of Commerce

2 Free Certificate course 2018-2019

**\* Circular \***



D: 18/08/2018

All the students are hereby informed that we, the Department of Commerce planning to start "Income Tax Returns and GST" for a period of 25 hours for the Academic year 2018-2019. The classes will be conducted during zero hours that is from 4:30 PM to 5:30 P.M (1 hour) on all working days. The detailed schedule will be intimated soon. ?

Interested candidates may enrol their names with Sri. K. Mahesh Lecturer in Commerce on or before

*K. Mahesh*  
Department of Commerce

- ① RSB
- ② ~~Sanj~~
- ③ ~~Sanj~~
- ④ ~~Sanj~~

*[Signature]*  
Prin cipal  
G.D.C. Gambhiraopet  
Dist: Rajanna Sircilla-505304



Govt Degree College, Gambhiraopet  
Department of Commerce

Free certificate course 2018-2019

## \* Curriculum of the certificate course \*

### UNIT-I

- \* Introduction of Tax (Direct and Indirect)
- \* Tax Resident (Resident and Non-Resident)
- \* Sources of Income, Deductions and Gross total Income
- \* Tax Filing

### UNIT-II

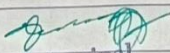
- \* E-Filing, Tax planning, Avoidance and Evasion, Double
- \* penalties and prosecution
- \* E-filing, Filing up Income tax returns by various types of asses

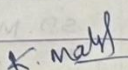
### UNIT-III

- \* GST (Introduction)
- \* Filing of GST return i.e. GSTR-1, 2, 3, 4, etc
- \* GST payments, Invoice under GST
- \* How to compliance with Cut portal? How to get a firm registered und Cut Act 2017?

## Objectives of the course are:

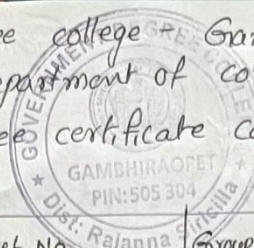
- \* To Equip students with the specialized knowledge in the field of Taxation system.
- \* It provides opportunity to learn indian taxation system and enhance their skills in the field of taxation
- \* equipping the students for career in various vocations.
- \* Equipping the students for self employment and application oriented jobs in Government, PSU's private organizations.

  
Principal  
G.D.C. Gambhiraopet  
Dist: Rajanna Sircilla-505504

  
K. Mahesh  
Department of Commerce



Govt Degree college Gambhiraopet  
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August-2018

S.NO	student name	Halticket No	Group	20	21	23	25	27	28	29	30
01	CH. vanaja	16077086401504	B.com-III	P	P	P	P	A	P	P	P
02	E. pravalika	16077086401508	"	A	P	P	P	P	P	P	P
03	G. Divya	16077086401509	"	P	P	P	P	P	A	P	P
04	K. Srija	16077086401510	"	P	A	P	P	P	P	P	P
05	*. Anusha	16077086401512	"	A	P	P	P	P	P	P	P
06	MD. Imranpasha	16077086401514	"	P	P	P	P	P	P	P	P
07	M. Venkatesh	16077086401517	"	P	P	P	P	P	P	P	P
08	N. Susmitha	16077086401519	"	P	P	P	P	P	P	P	P
09	CH. Sai kiran	17077086401501	B.com-II	P	A	P	P	P	P	P	P
10	MD. sajeed	17077086401503	"	P	P	P	P	A	P	P	P
11	G. Navitha	18077086401004	B.com-I	P	P	P	P	A	P	P	A
12	M. prameela	18077086401505	"	P	P	P	P	P	P	A	P
13	S. poojetha	18077086401509	"	P	P	A	P	P	P	P	P
14	R. samreen	18077086402005	"	P	P	P	P	P	P	P	A
15	R. vijaya	18077086402004	"	P	P	P	P	P	P	P	P
16	A. Anil	18077086401001	"	P	P	P	P	P	A	P	P
17	B. Aravindh	1002	"	P	P	P	P	P	P	P	P
18	D. Kiran	1003	"	P	P	A	P	P	P	P	P
19	K. pooja	1005	"	P	P	P	P	A	P	P	P
20	M. syam kumar	1006	"	A	P	P	P	P	P	A	P
21	S. Sai kumar	1007	"	P	P	P	P	P	P	P	A
22	A. Neelima	1501	"	P	P	P	P	P	P	P	P
23	B. Bhargavi	1502	"	P	P	P	A	P	P	P	P
24	K. Navitha	1503	"	P	P	P	P	P	P	P	A
25	L. swetha	1504	"	P	P	P	P	A	P	P	P
26	M. Rakesh	1506	"	A	A	P	P	P	P	P	P
27	P. Akhila	1507	"	P	P	P	P	A	P	P	P
28	P. Bhavani	1508	"	P	P	P	P	P	P	A	P
29	N.K. mahalaxmi	2003	"	P	P	P	A	P	P	P	P
30	SD. Mushraf	2007	"	P	A	P	P	P	P	A	P



Govt Degree College, Gambhirapet  
 Department of Commerce  
 Free Certificate Course 2018-2019



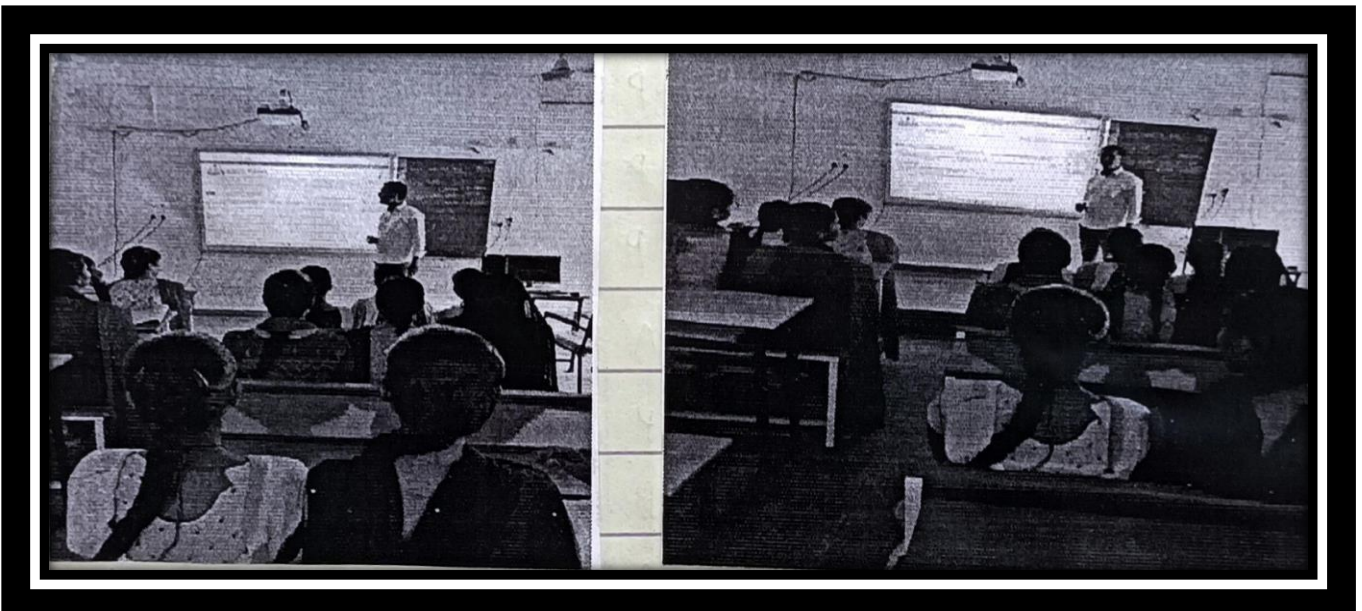
September 2018

31	1	4	5	6	7	10	11	12	14	15	17	18	19	22	24	25	Att	Stu. Name
P	P	P	A	P	P	P	P	P	P	P	A	P	P	P	P			Ch. Vanaaju
P	A	P	P	P	P	P	P	P	A	P	P	P	P	P	P			E. Parivathika
P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P			G. Divya
A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	A	A		K. Srija
A	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P			N. Anusha
P	P	P	P	P	P	A	P	P	P	P	P	P	A	P	P			M. Divya
P	P	A	P	P	P	P	P	A	P	P	P	P	P	P	A			M. Venkatesh
P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P			N. Susmitha
P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P			Ch. Sai Kiran
P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P			md. Sajeeb
P	A	P	P	P	P	P	P	P	P	P	P	A	P	P	P			G. Navitha
P	P	P	P	A	P	A	P	P	P	P	P	P	P	P	P			M. Prameela
P	A	P	P	P	A	P	P	P	P	P	P	P	P	P	P			S. Poornima
P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P			R. Samreen
P	P	A	P	P	P	P	P	P	P	P	P	A	P	P	P			R. Vijaya
P	P	A	P	P	P	P	P	A	P	P	P	A	P	P	P			A. Anil
P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P			B. Aaravindh
P	P	P	P	P	A	P	P	P	P	P	A	P	P	P	P			D. Kiran
P	P	P	A	P	P	P	P	P	P	P	P	P	A	P	P			K. Pooja
P	P	P	P	P	A	P	P	P	P	P	P	A	P	P	P			M. Syam
P	A	P	P	P	A	P	P	A	P	P	P	A	P	P	P			S. Sai Kumar
P	P	P	P	A	P	P	P	P	A	P	P	P	P	P	A			A. Neelima
P	A	P	P	P	P	P	A	P	P	P	P	A	P	P	P			B. (B)
P	P	P	P	A	P	P	P	P	A	P	P	P	P	P	P			K. Nisha
A	P	P	P	P	P	A	P	P	P	A	P	P	P	P	P			K. Swetha
P	P	P	A	P	P	P	P	A	P	P	P	P	A	P	P			M. Rupa
P	P	P	A	P	P	P	A	P	P	P	P	A	P	P	P			P. Akhila
A	P	P	P	P	P	P	P	A	P	P	P	P	A	P	P			P. Rupa
P	P	P	P	A	P	P	P	P	P	P	P	A	P	P	P			N. K. (M)
P	P	P	P	A	P	P	P	A	P	P	P	A	P	P	P			S.D. Mushtaq

Department of Commerce



## Distribution of certificates



Classroom sessions

 **GOVERNMENT DEGREE COLLEGE**   
GAMBHIRAOPET, Dist: RajannaSircilla -T.S.

**CERTIFICATE**

This is to Certify that Mr/Miss..... *CH. Sai Kiran*.....  
B.A./B.Sc./B.Com.......... *II<sup>nd</sup>*.....Year bearing the Roll No..... *17077086401501*.....  
has successfully Completed the Certificate Course in..... *Income Tax Returns*.....  
Organised by Department of..... *Commerce*.....



Head of the Department                      Co-ordinator                      Principal

 **GOVERNMENT DEGREE COLLEGE**   
GAMBHIRAOPET, Dist: RajannaSircilla -T.S.

**CERTIFICATE**

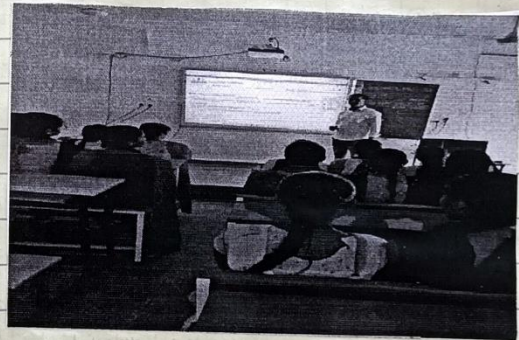
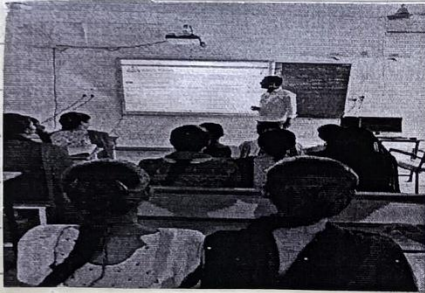
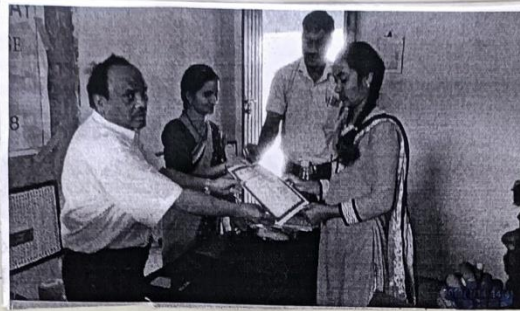
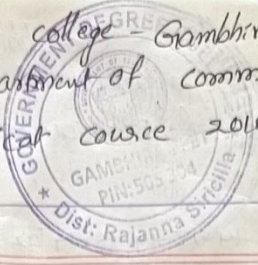
This is to Certify that Mr/Miss..... *N. Sumitha*.....  
B.A./B.Sc./B.Com.......... *III<sup>rd</sup>*.....Year bearing the Roll No..... *1607708640519*.....  
has successfully Completed the Certificate Course in..... *Income Tax Returns*.....  
Organised by Department of..... *Commerce*.....



Head of the Department                      Co-ordinator                      Principal



Govt Degree College - Gambhirapet  
Department of Commerce  
Free certificate course 2018-2019



Learning outcomes:

- \* after successful completion of this candidate will be able to understand the basic structure of Direct Tax.
- \* after successful completion of this students will be able to file return of various assesses.
- after successful completion of this students will be able to differentiate between Direct and Indirect tax. This is also helps figure out the basic structure of GST
- after successful completion of this students will be able to process their GST through E- Resources.

Printed  
G.D.C. Gambhirapet  
Dist: Rajanna Sircilla-505304

Department of Commerce



GOVERNMENT DEGREE COLLEGE, GAMBHIRAOPET, RAJANNASICILLA

DEPARTMENT OF COMMERCE

INCOME TAX RETURNS MULTIPLE CHOICE QUESTION PAPER

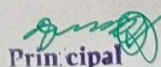
Name of the student: \_\_\_\_\_

Course: \_\_\_\_\_

Marks 20

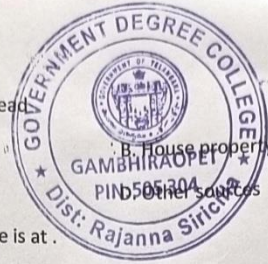
1. How many heads of income are there to compute Gross total income.  
A. Four.                      B. Three                      C. Six.                      D. Five
2. Deduction of tax source made for incomes which can be calculated in advance is called  
A. T.D.S.                      B. P.A.S                      C. F.A.S                      D. M.A.S
3. Residential status is determined for  
A. Previous year.                      B. Assessment year                      C. accounting year.                      D. financial year
4. The number allotted by income tax authorities to assesseees for identification and which should be quoted in all documents and correspondence is...  
A. I.D no.                      B. Register number.  
C. Permanent account number PAN.                      D. Licence number.
5. Due date of filing of return by a non business Assesseees  
A. 30<sup>th</sup> June .                      B. 31<sup>st</sup> August.  
C. 30<sup>th</sup> November .                      D. 31<sup>st</sup> July.
6. Under the income tax act the incidence of taxation depends on  
A. The citizenship of the tax payer                      B. The age of tax payer  
C. The residential status of the tax payer                      D. The gender of the tax payer
7. Income by way of rent of agricultural land is..  
A. Business income                      B. Income from other sources  
C. Agriculture income                      D. Casual income
8. The highest administrative authority for income tax in India is..  
A. Finance minister.                      B. CBDT  
C. President of India.                      D. Director of income tax
9. Receipt of amount of maturity of LIC policy is..  
A. Revenue receipt.                      B. capital receipt  
C. casual receipt.                      D. None of these
10. When a receipt is determined as capital receipt or revenue receipt  
A. At the time it is received.                      B. While preparing final account  
C. When the received amount is used .                      D. None of the above.

*K. Nall*

  
Principal  
G.D.C. Gambhiraopet  
Dist: Rajanna Sircilla-505304



CERTIFICATE COURSE IN IT-RETURNS



11. Pension is taxable under \_\_ head
- A. Salary  
B. House property  
C. Capital gains  
D. Other sources
12. Education cess on tax payable is at .
- A. 2%  
B. 1%  
C. 3%  
D. 5%
13. Agriculture income is ...
- A. Taxable  
B. Not taxable  
C. Partly taxable  
D. None of this above
14. Interest on capital paid by the firm to its partners is allowed upto
- A. 6%.  
B. 12%  
C. 15%.  
D. 16%
15. Under income tax act depreciation is allowed on....
- A. Purchase price  
B. Market price  
C. WDV.  
D. Face value
16. The rate of depreciation on intangible asset is..
- A. 5%.  
B. 15%  
C. 20%.  
D. 25%
17. Residential status assessee is ascertained as per the provisions of....
- A. Section 6  
B. Section 7  
C. Section 9  
D. Section 11
18. The income tax rate on long term capital gains for an individual is....
- A. 10%.  
B. 15%  
C. 20%.  
D. 25%
19. Income accrued and received outside India is taxable in the hands of...
- A. Non-resident  
B. Resident and ordinarily resident  
C. Resident and not ordinarily  
D. None of these residents
20. Past un-taxed income brought to India is taxable in the hands of....
- A. Resident and not ordinarily resident  
B. Resident and ordinarily resident  
C. Non resident  
D. None of these

*to mahf*

*[Signature]*  
Principal  
G.D.C. Gambhiraopet  
Dist: Rajanna Sircilla-505304



**GOVERNMENT DEGREE COLLEGE GAMBIRAOPET**

**RAJANNASICILLA**

**DEPARTMENT OF COMMERCE**

**FREE CERTIFICATE COURSE IN INCOME TAX RETURNS**

**2018-2019**

Certificate course summary

Name of the course : Income tax Returns

Name of the course co-ordinator : K. Mahesh

No.of Students attended course : 30

No.of Students course completed : 23

No.of hours of the course taken : 30

Date of the course(from-to): 20/08/2018 to 01/10/2018

*K. Mahesh*  
Course co-ordinator

*[Signature]*  
Principal  
G. D. C. Gambiraopet  
Dist: Rajanna Sircilla-505304



**GOVERNMENT DEGREE COLLEGE - GAMBHIRAOPET**  
(Affiliated to Satavahana University)

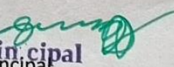
**DEPARTMENT OF COMMERCE**

Academic Year - 2018-2019

**Students Feed Back Analysis on Certificate Course in  
TAX RETURNS AND GST**

**INCOME**

Name of the Lecturer: K.Maresh		Subject: Commerce					
Sl. No.	Questionnaire	Excellent	Very Good	Good	Average	Poor	Total
1	Syllabus	10					10
2	Coverage of Syllabus	8	2				10
3	Explanation of the topics	8	1	1			10
4	Teaching Mehods	7	2	1			10
5	Interaction	6	2	2			10
6	Doubts Clarification	7	2	1			10
7	Teacher Presentation	8	2				10
8	Generating interest	7	3				10
9	Time Maintenance	8	2				10
10	Overall opinion	7	2	1			10
Remarks of the Principal on Certificate Course							

  
Principal  
G.D.C. Gambhiraopet  
Dist: Rajanna Sircilla-505304