

"Dissemination of Education for Knowledge, Science and Culture" –

Shikshan Maharashi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha Kolhapur

PADMABHUSHAN DR. VASANTRAODADA PATIL MAHAVIDYALAYA,
TASGAON


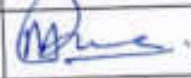
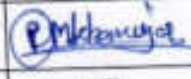

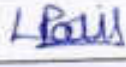
DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX (2016-17)

MINUTES OF DEPARTMENTAL MEETING

The Minutes of the last meeting are as given below-

- 1-The issue regarding certificate course syllabus formulation has been discussed in the meeting.
- 2-Syllabus and workload is distributed & allotted under the head of department.
- 3- The issue regarding to preparation of course timetable and tis implementation.
- 4-All the BOS members are decided syllabus for certificate course.

Sr. No	Teachers Name	Designation	Signs
1	Dr. A.S. Patil (Arts, Comm & Science College, Palus)	Chairman	
2	Mr. M.D. Patil	Member	
3	Miss. P.M. Khanuja	Member	
4	Prof. G.R. Patil	Member	
5	Miss. Patil L.K.	Member	



Mr. M.D. Patil

Dr. R.R. Kumbhar

**“Dissemination of Education for Knowledge, Science and Culture” –
Shikshan Maharashi Dr. Bapuji Salunkhe
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**PADMABHUSHAN DR. VASANTRAODADA PATIL MAHAVIDYALAYA,
TASGAON**

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX (2016-17)

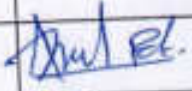



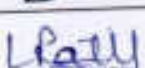
Date -15/11/2016

MEETING NOTICE

The entire BOS member's informed that the Certificate Course syllabus formulation meeting is organised on 19/11/2016 at 12:45pm in department cabin. All the BOS members are requested to attend the meeting to discuss the following agenda.

AGENDA

1. Discussion on syllabus formation for certificate course.
2. Discussion on distribution of workload and Syllabus.
3. Discussion on course time table and its implementation.

Sr. No	Teachers Name	Designation	Signs
1	Dr. A.S. Patil (Arts, Comm & Science College, Palus)	Chairman	
2	Mr. M.D. Patil	Member	
3	Miss. P.M. Khanuja	Member	
4	Prof. G.R. Patil	Member	
5	Miss. Patil L.K.	Member	

Dr. R.R. Kumbhar

“ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षण प्रसार” - शिक्षणमहर्षी डॉ. वापूजी साळुंगे

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

Padmabhushan Dr.Vasatraodada Patil Mahavidyalaya, Tasgaon

DEPARTMENT OF COMMERCE

2016-17

दिनांक : १५.१२.२०१६

सूचना

बी.कॉम भाग ३ मधिल सर्व विद्यार्थ्यांना कळविण्यात येते की, शै. वर्ष २०१६-१७ मध्ये विभागाच्या वतीने **CERTIFICATE COURSE IN INCOME TAX** हा कोर्स ०२ जानेवारी ते १३ मार्च २०१७ या कालावधित घेण्यात येणार आहे. तरी ज्या विद्यार्थ्यांना सदरचा कोर्स करावयाचा असेल त्यांनी आपली नावे वाणिज्य विभाग प्रमुख प्रा. एम.डी.पाटील यांचेकडे दिनांक २५.०१.२०१७ पर्यंत नोंद करावित.

- कोर्स कालावधी - २ महिने
- प्रवेश मर्यादा - १२० विद्यार्थी



(प्रा. एम.डी.पाटील)
HEAD

Department of Commerce
P.D.V.P.College,Tasgaon.

“ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षण प्रसार” - शिक्षणमहर्षी डॉ. वापूजी साळंके

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

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Tasgaon**

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX

Duration: 02 Months

Intake Capacity: 120 Students Per Batch

Paper I: Basic Concept of Income Tax

Unit 1. History of Income Tax

Introduction- What is Tax- Types of Taxes- Basic Concept related to income tax- Income Tax Act, 1961.

Unit 2. Definitions of Basic Concept of Income Tax

Income, Person, Assessee, Assessment Year, Previous Year, Agricultural Income, Residential Status of an Assessee.

Unit 3. Exempted Incomes from Tax U/S 10

Agricultural Income - Receipt from Member from HUF-Shares from partnership firms- Amount received from Life Insurance Policies – House Rent Allowance.

Unit 4. Income Tax Authorities

Central Board of Direct Taxes (CBDT): Powers of the Boards, Director General (DGIT) or Chief Commissioner (CCIT), Commissioner of Income Tax (CIT) or Director of Income Tax, Commissioners(Appeals), Joint Commissioners, Income Tax Officers (ITO), Inspectors of Income Tax(IIT).

Unit 5 Penalties, Offences and prosecution: Provisions of The Act

Unit No.	Hours
1	5
2	5
3	5
4	5
5	5

Paper II Heads of Income (Practical Problems)

Unit 1. Income From Salary

Meaning, Basic of Charge, Deduction from Salary

Unit 2. Income from House Property

Basic of Charge, Gross Annual Value, Deductions

Unit 3. Income from Business or Profession

Basic of Charge, Admissible expenditures from Business

Unit 4. Income from Other Sources

Introduction , Income taxable under the head Income from other sources

U/S56

Unit 5. Computation of Total Income & Tax Liability of Individuals.

Unit 6. Permissible deduction from income and tax

80C, 80D, 80G, 80L- Rebate u/s 88, 88B, 88C

Unit No.	Hours
1	10
2	10
3	10
4	05
5	05
6	05

Paper III Practical Income Tax

- A) PAN card Application Process : how to get a PAN Card
- B) Filing of Annual Returns of Income
- C) E-filing of Returns
- D) E-payments of Taxes

**Students should have to fill all the above mentioned forms.
(20 Marks for Oral Examination + 80 Marks for Practical)**

Unit No.	Hours
A	5
B	5
C	5
D	5

**CERTIFICATE COURSE IN INCOME TAX
TIME TABLE 2016-17**

Time	Name of Teacher	Mon	Tue	Wed	Thu	Fri	Sat
12.30pm to 2.00pm	Prof. Patil M.D.	BCIT	BCIT	HI	HI	Practical	Practical
	Prof. Khanuja P.M.			BCIT	BCIT	HI	Practical
	Miss. Patil L.G.	HI	HI				Practical

- BCIT – Basic Concept of Income Tax
- HI- Heads of Income
- Practical – Computer Lab



Prof. M.D. Patil

(Course Coordinator)

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Tasgaon**

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX

Participants Name List 2016-17

Sr. No.	Gender	Student Name	Signature
1	SHRI	BABAR DIGAMBAR DILIP	<i>D D Babar</i>
2	SHRI	BANDAR TABBASUM ABDULSATTAR	<i>B. Tabassum</i>
3	MISS	BHAALDARE VISHAKHA SUDAN	<i>V. Sudan</i>
4	MISS	BHATMARE RADHIKA NIVRUTTI	<i>B. Radhika</i>
5	SHRI	CHAVAN ANIL SAMPAT	<i>A. Sampat</i>
6	MISS	CHAVAN JYOTI TUKARA,M	<i>J. Tukaram</i>
7	SHRI	CHAVAN PRAMOD TANAJI	<i>P. Tanaji</i>
8	MISS	CHAVAN PRIYANKA SATISH	<i>P. Satish</i>
9	MISS	CHOUGULE GANGA GAJANAN	<i>N. H. Yachhal</i>
10	MISS	CHOUGULE GOURI GAJANAN	<i>G. Gajanan</i>
11	SHRI	DESAI GANESH RAMESH	<i>V. B. Padmale</i>
12	MISS	DESHINGE PRAJAKTA SURESH	<i>M. Suresh</i>
13	MISS	DEVKULE GAYATRI RANJIT	<i>P. Ranjit</i>
14	SHRI	GAIKWAD PAVAN VINAYAK	<i>P. Vinayak</i>

15	MISS	GAIKWAD SURKSHA MADHUKAR	<u>Onkani</u>
16	MISS	GAVALI RESHMA AMRUTA	<u>Resh</u>
17	MISS	GAVALI SHWETA PRUTHVIRAJ	<u>Shweta</u>
18	SHRI	GAWADE SANGRAM SARJERAO	<u>Sangram</u>
19	SHRI	GULIG AKSHAY DAMODAR	<u>AKD</u>
20	MISS	GUJAR PRANITA ASHOK	<u>Pranita</u>
21	MISS	GURAV ANURADHA RAJENDRA	<u>Anuradha</u>
22	MISS	HASBE SUSHMA MADHUKAR	<u>Sushma</u>
23	MISS	JADHAV PRITI RAGHUNATH	<u>RPJadhav</u>
24	MISS	JADHAV SHUBHANGI ARVIND	<u>Shubh</u>
25	SHRI	KALMBLE ROHIT AJIT	<u>Rohit</u>
26	MISS	KAMBLE MANISHA NAGSEN	<u>Manisha</u>
27	MISS	KAMBLE SAVITA SHANKAR	<u>Savita</u>
28	MISS	KHARADE ASMITA AJIT	<u>Asmita</u>
29	MISS	KOLI PRIYANKA SUBHASH	<u>PSK</u>
30	MISS	KUMBHAR ONKAR ASHOK	<u>Kumbhar</u>
31	SHRI	LANDAGE MAHESH ASHOK	<u>L. M. Ashok</u>
32	MISS	LONDHE MAYURI BABASO	<u>M. Londhe</u>
33	MISS	MALI ARCHANA GANPATI	<u>M. A. G.</u>
34	MISS	MALI KAJAL HINDURAO	<u>Mali</u>
35	SHRI	MALI MAHESH SHRIKANT	<u>MSA</u>
36	MISS	MALI MANISHA SANJAY	<u>Manisha</u>


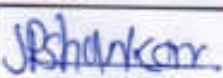
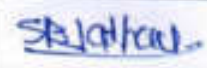


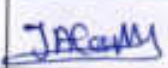

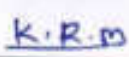
37	MISS	MALI PRIYADRSANI PRAVIN	<u>P. P. MALI</u>
38	SHRI	MALI RAVI VILAS	<u>Rave</u>
39	MISS	MALI TRUPTI SUBHASH	<u>A.M.T.S.</u>
40	SHRI	MANKANI PRATIK PRADIP	<u>MANKANI</u>
41	SHRI	MEMGIDALE DADASO SUBHASH	<u>Memg</u>
42	MISS	MHETTAR RAVINA BALASAHEB	<u>Sant</u>
43	MISS	MORE SAVITA RAMCHANDRA	<u>Sant</u>
44	MISS	MORE SONAL BALASAHEB	<u>Shubham</u>
45	MISS	NAIK MAYURI KUMAR	<u>Naik</u>
46	MISS	NALAWADE GAURI GANPATRAO	<u>Cur</u>
47	SHRI	NAWALE PRASAD SHIVAJI	<u>Nawale</u>
48	MISS	PATIL LAXMI SUBHASH	<u>Patil</u>
49	MISS	PATIL PRAJKA SUDHAKAR	<u>P. P. Patil</u>
50	MISS	PATIL PRANALI POPAT	<u>Sant</u>
51	MISS	PATIL SONALI RAVASAHEB	<u>Patil</u>
52	SHRI	PAWAR INDRAJEET BAGHWAN	<u>P. I. B.</u>
53	MISS	PAWAR PRIYANKA ANANDRAO	<u>P. Pawar</u>
54	SHRI	POL KRISHNA JOTRAM	<u>Pol</u>
55	MISS	ROHIDA SIMRAN VASUDEV	<u>Roh</u>
56	SHRI	SAGARE AMAR PRAKASH	<u>AP</u>
57	SHRI	SAGARE NILESH VASANT	<u>S. V. Sagare</u>
58	MISS	SALUNKHE LEENA LAXMAN	<u>Salunkhe</u>

59	MISS	SALUNKHE SHITAL VINAYAK	<u>SSV</u>
60	MISS	SANADI ASMA SHABBIR	<u>SSB</u>
61	SHRI	SANNAKE VIKAS CHANNAPPA	<u>SVK</u>
62	SHRI	SAWANT PAVAN SATISH	<u>P. Sawant</u>
63	MISS	SHAIKH RESHMA BABASO	<u>R. B. Shaikh</u>
64	MISS	SHINDE TEJASHRI PANDURANG	<u>Tejate</u>
65	MISS	SHINDE UTKARSHA UDAY	<u>Felhamy</u>
66	MISS	SHIRTODE SHVETALI SARJERAO	<u>S.S. Shirtode</u>
67	MISS	SWAMI TRUPTI RAMESHWAR	<u>SR. Rameshwar</u>
68	MISS	THORAT NIKITA DAYANAND	<u>N.P. THORAT</u>
69	MISS	THORAT SNEHAL GAJENDRA	<u>Reemthra</u>
70	MISS	UTAPT SUPRIYA SUNIL	<u>LRS</u>
71	MISS	WAGHMARE SHITAL ASHOK	<u>W. S. A.</u>
72	MISS	WAGHMODE ASHWINI ANKUSH	<u>VA</u>
73	MISS	WAGHMODE DIPALI SHASHIKANT	<u>Dipali</u>
74	MISS	CHAVAN SNEHAL RAJENDRA	<u>C.S.R</u>
75	SHRI	CHOUGULE SUHAS RAJENDRA	<u>C.S.R.</u>
76	MISS	HARALE NILAM SURESH	<u>HARALE</u>
77	MISS	JADHAV KAMAL SHAHAJI	<u>KS Jadhav</u>
78	MISS	JADHAV RUTUJA DHANANJAY	<u>J. Rutuja</u>
79	MISS	JADHAV SHITAL KUNDLIK	<u>S.K. JADHAV</u>
80	MISS	KAMBLE DIPALI PRAKASH	<u>Dipali</u>

81	SHRI	KAMBLE KIRAN VISHWANATH	<u>K.V. Kamble</u>
82	MISS	KHUJAT ARCHANA MAHADEV	<u>A.M. Khatat</u>
83	SHRI	KOSHTI SUDARSHAN MARUTI	<u>SMK</u>
84	MISS	LIGADE CHHAYA VISHNU	<u>LC. V.</u>
85	SHRI	LUGADE PRATIK SAHADEV	<u>PLG</u>
86	MISS	MAGDUAM SHIVANI ANIL	<u>MSA</u>
87	MISS	MAHAJAN PRANALI PAVAN	<u>MPA</u>
88	MISS	MALVADE AISHWARYA PRAVIN	<u>M.A.P.</u>
89	MISS	MANE DEEPALI HANMANT	<u>Mans</u>
90	SHRI	MANE PANKAJ PRABHAKAR	<u>mane.P.P</u>
91	MISS	MARATHE PRIYANKA RAMHARI	<u>M.P.R.</u>
92	MISS	MULANI AAYESH BADSHAHA	<u>AMB</u>
93	MISS	PATEL RINAJ SIKANDAR	<u>P.R. SIKANDAR</u>
94	MISS	PATIL ASHWINI UTTAM	<u>Patil.A.U</u>
95	SHRI	PATIL INDRAJIT NANDKUMAR	<u>P.I.N.</u>
96	MISS	PATIL KAVITA MADHUKAR	<u>K.M. Patil</u>
97	MISS	PATIL PRIYANKA PRAKASH	<u>PP</u>
98	SHRI	PATIL RAKESH DHANAJI	<u>RaPatil</u>
99	MISS	PATIL SHRADDHA PRATAP	<u>SP</u>
100	MISS	PATIL SNEHAL DINKAR	<u>Patil.S.D</u>
101	MISS	PATIL SUNANDA BHASKAR	<u>SPatil</u>
102	MISS	PATIL SUPRIYA SUDAM	<u>Patil.S.C.</u>
103	SHRI	PATIL SWAPNIL MANIKRAO	<u>SPatil</u>

104	MISS	PATIL USHA SURESH	<u>U.S.</u>
105	SHRI	PATIL VISHAL VIJAY	<u>V.V. Patil</u>
106	MISS	SALUNKHE SUSHMA VIJAY	<u>Sushma</u>
107	MISS	SALUNKHE SWAPNALI BHUPAL	<u>Swapnali</u>
108	MISS	SAWANT PRATIBHA RAJENDRA	<u>Pratibha</u>
109	MISS	SUTAR KISHORI VASANT	<u>SK.V</u>
110	MISS	SUTAR SHWETA SURESH	<u>sutar.s.s</u>
111	MISS	ADAKE KOMAL SUBAHSH	<u>Komal</u>
112	MISS	ALDAR ARATI BALU	<u>Arati</u>
113	MISS	AMRUTSAGAR ANJUSHIR GAUTAM	<u>Amrutsagar</u>
114	MISS	AUTADE SWATI RAMCHANDRA	<u>ASR</u>
115	MISS	AWAGAHDE PRADNYA RAMDAS	<u>Pradnya</u>
116	MISS	BADAGAR KAVITA MAHADEV	<u>B.K.M</u>
117	SHRI	BHIVARE SHLOK SATISH	<u>B.S.S.</u>
118	MISS	CHAVAN ANUJA SAKHARAM	<u>Anujan</u>
119	MISS	CHAVAN ASHLESHA ASHOK	<u>Ashelesha</u>
120	MISS	CHAVAN PRAJKATA PRAKASH	<u>Prajkata</u>
121	MISS	CHAVAN PREETI DEEPAK	<u>P.D.chavan</u>
122	MISS	CHAVAN RUPALI MADHUKAR	<u>R.M.chavan</u>
123	MISS	CHAVAN SWATI BHANUDAS	<u>Swati</u>
124	SHRI	DALAVI AKASH ANIL	<u>A.A.DALAVI</u>
125	MISS	DALVI MAURI RAJENDRA	<u>M.R.Dahi</u>

126	MISS	DESAI SWAPNALI UTTAM	<u>S. Desai</u>
127	MISS	DESALI SONAI MADHUKAR	<u>Desali.s.m</u>
128	MISS	DEVKULE SUJATA JAGANNATH	<u>Devkulesh</u>
129	MISS	DHABUGADE APARNA KISAN	<u>A. Bhu.</u>
130	MISS	DIVATE SNEHA MANOHAR	<u>Divate's.m</u>
131	MISS	GADAIRE JYOTI VIKRAM	<u>Gadairwad</u>
132	MISS	GADE CHANDNI POPAT	<u>C. G. Popat</u>
133	MISS	GAIKWAD KOMAL SURYKANT	Gaikwad
134	SHRI	GAIKWAD RUSHIKESH VIKAS	<u>R.V.</u>
135	MISS	GELE KAVITA NANDKUMAR	<u>G.K. Nandkumar</u>
136	MISS	GHATGE JYOTI SAYAJI	<u>Jyoti</u>
137	MISS	GHODAKE SANIKA SANJAY	<u>S.S.</u>
138	SHRI	GHODAKE SWPNIL NAVNATH	<u>SON GHODKE</u>
139	MISS	GIKWAD NIYNA POPAT	<u>G.N.P.</u>
140	SHRI	GIKWAD SOMNATH GANESH	<u>G.Ganesh</u>
141	SHRI	GURAV KARTIK ARUN	<u>G.Kartik</u>
142	SHRI	GURAV RAHUL BHAGAVAT	<u>G.R.B.</u>
143	MISS	HIVARE REKHA VITTHAL	<u>R.V.</u>
144	MISS	HOMKAR DIPALI MOHAN	<u>D.H.</u>
145	MISS	JADHAV ARCHANA RAVASAHEB	<u>Archadhav</u>
146	MISS	JADHAV PALLAVI HANMANT	<u>P. Jadhav</u>
147	MISS	JADHAV POOJA SMBAHJI	<u>P.S. Jadhav</u>

148	MISS	JADHAV POURNIMA RAVINDRA	
149	SHRI	JADHAV PRADIP SHANKAR	
150	SHRI	JADHAV SACHIN BAJRANG	
151	MISS	JADHAV SAVITA MAHADEV	
152	MISS	JADHAV SUPRIYA LAXMAN	
153	MISS	JANGAM ASHWINI MARUTI	
154	SHRI	KAMBE RAHUL SANJAY	
155	MISS	KAMBE RAVINA MADAN	

Participants Distribution		
Gender	Male	40
	Female	115
Total		155



Mr. M.D. Patil

HEAD

Department of Commerce
S.V.P. College, Tasgaon.

"ज्ञान, विज्ञान आणि सुसंस्कार पांसाटी शिक्षण प्रसार" - शिक्षणमहर्षी डॉ. बापूजी साहूजी

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

**Padmabhushan Dr.Vasatraodada Patil Mahavidyalaya,
Tasgaon**

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX

Examination Attendance 2016-17

Sr. No.	Student Name	Signature
1	BABAR DIGAMBAR DILIP	D D Babbar
2	BANDAR TABBASUM ABDULSATTAR	Bandar
3	BHAALDARE VISHAKHA SUDAN	Vishakha
4	BHATMARE RADHIKA NIVRUTTI	Bhatmare
5	CHAVAN ANIL SAMPAT	AS
6	CHAVAN JYOTI TUKARA,M	Jyoti
7	CHAVAN PRAMOD TANAJI	Amit
8	CHAVAN PRIYANKA SATISH	Priyanka
9	CHOUGULE GANGA GAJANAN	N.H. Chougule
10	CHOUGULE GOURI GAJANAN	Gurita
11	DESAI GANESH RAMESH	V.B. Podmare
12	DESHINGE PRAJAKTA SURESH	Prajakta
13	DEVKULE GAYATRI RANJIT	Devkule
14	GAIKWAD PAVAN VINAYAK	Pavank

15	GAIKWAD SURKSHA MADHUKAR	<u>Ambari</u>
16	GAVALI RESHMA AMRUTA	<u>R</u>
17	GAVALI SHWETA PRUTHVIRAJ	<u>Splax</u>
18	GAWADE SANGRAM SARJERAO	<u>Sar</u>
19	GULIG AKSHAY DAMODAR	<u>Adar</u>
20	GUJAR PRANITA ASHOK	<u>PAGUJAR</u>
21	GURAV ANURADHA RAJENDRA	<u>A.G.R.A.H.</u>
22	HASBE SUSHMA MADHUKAR	<u>Sush</u>
23	JADHAV PRITI RAGHUNATH	<u>R.P.Sadhav</u>
24	JADHAV SHUBHANGI ARVIND	<u>Sadhav</u>
25	KALMBLE ROHIT AJIT	<u>Rambale</u>
26	KAMBLE MANISHA NAGSEN	<u>Manish</u>
27	KAMBLE SAVITA SHANKAR	<u>Savita</u>
28	KHARADE ASMITA AJIT	<u>Parade</u>
29	KOLI PRIYANKA SUBHASH	<u>PK</u>
30	KUMBHAR ONKAR ASHOK	<u>Onkar</u>
31	LANDAGE MAHESH ASHOK	<u>L.M.A.S.A.</u>
32	LONDHE MAYURI BABASO	<u>reBlonde</u>
33	MALI ARCHANA GANPATI	<u>malii A.G</u>
34	MALI KAJAL HINDURAO	<u>Mkali</u>
35	MALI MAHESH SHRIKANT	<u>MSM</u>
36	MALI MANISHA SANJAY	<u>Manisha</u>






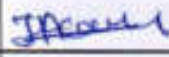


37	MALI PRIYADRSHANI PRAVIN	<u>P.P. MALI</u>
38	MALI RAVI VILAS	<u>Purje</u>
39	MALI TRUPTI SUBHASH	<u>M.T.S</u>
40	MANKANI PRATIK PRADIP	<u>PATIL ANE</u>
41	MEMGIDALE DADASO SUBHASH	<u>Ekhi</u>
42	MHETTAR RAVINA BALASAHEB	<u>Sudh</u>
43	MORE SAVITA RAMCHANDRA	<u>Savit</u>
44	MORE SONAL BALASAHEB	<u>Shubham</u>
45	NAIK MAYURI KUMAR	<u>Nak</u>
46	NALAWADE GAURI GANPATRAO	<u>Gauri</u>
47	NAWALE PRASAD SHIVAJI	<u>Prasad</u>
48	PATIL LAXMI SUBHASH	<u>Laxmi</u>
49	PATIL PRAJKA SUDHAKAR	<u>Prajka</u>
50	PATIL PRANALI POPAT	<u>Pranali</u>
51	PATIL SONALI RAVASAHEB	<u>Sonali</u>
52	PAWAR INDRAJEET BAHGWAN	<u>P.I.B</u>
53	PAWAR PRIYANKA ANANDRAO	<u>PPawar</u>
54	POL KRISHNA JOTRAM	<u>Quinal</u>
55	ROHIDA SIMRAN VASUDEV	<u>Roh</u>
56	SAGARE AMAR PRAKASH	<u>AP</u>
57	SAGARE NILESH VASANT	<u>Shubham</u>
58	SALUNKHE LEENA LAXMAN	<u>Leena</u>

59	SALUNKHE SHITAL VINAYAK	<u>SV</u>
60	SANADI ASMA SHABBIR	<u>SAS</u>
61	SANNAKE VIKAS CHANNAPPA	<u>SVK</u>
62	SAWANT PAVAN SATISH	<u>P. Sawant</u>
63	SHAIKH RESHMA BABASO	<u>R. B. Shaikh</u>
64	SHINDE TEJASHRI PANDURANG	<u>Tejashri</u>
65	SHINDE UTKARSHA UDAY	<u>Utkarsha</u>
66	SHIRTODE SHVETALI SARJERAO	<u>S. S. Shirtode</u>
67	SWAMI TRUPTI RAMESHWAR	<u>TRameshwar</u>
68	THORAT NIKITA DAYANAND	<u>N.P. THORAT</u>
69	THORAT SNEHAL GAJENDRA	<u>Snehal</u>
70	UTAPT SUPRIYA SUNIL	<u>USS</u>
71	WAGHMARE SHITAL ASHOK	<u>W S A</u>
72	WAGHMODE ASHWINI ANKUSH	<u>VA</u>
73	WAGHMODE DIPALI SHASHIKANT	<u>Dipali</u>
74	CHAVAN SNEHAL RAJENDRA	<u>C. S. R</u>
75	CHOUGULE SUHAS RAJENDRA	<u>C. H. R</u>
76	HARALE NILAM SURESH	<u>HARALENI</u>
77	JADHAV KAMAL SHAHAJI	<u>K. S. Jadhav</u>
78	JADHAV RUTUJA DHANANJAY	<u>R. Rutuja</u>
79	JADHAV SHITAL KUNDLIK	<u>S. K. JADHAV</u>
80	KAMBLE DIPALI PRAKASH	<u>Dipali</u>

81	KAMBLE KIRAN VISHWANATH	<u>K.V. KAMBLE</u>
82	KHUJAT ARCHANA MAHADEV	<u>A.M. KHUJAT</u>
83	KOSHTI SUDARSHAN MARUTI	<u>SMK</u>
84	LIGADE CHHAYA VISHNU	<u>L.C.V</u>
85	LUGADE PRATIK SAHADEV	<u>Pratik</u>
86	MAGDUAM SHIVANI ANIL	<u>MAGDUAM</u>
87	MAHAJAN PRANALI PAVAN	<u>Pranali</u>
88	MALVADE AISHWARYA PRAVIN	<u>M.A.P</u>
89	MANE DEEPALI HANMANT	<u>Mane</u>
90	MANE PANKAJ PRABHAKAR	<u>mane. P.P.</u>
91	MARATHE PRIYANKA RAMHARI	<u>M.P.R.</u>
92	MULANI AAYESH BADSHAHA	<u>Aayesh</u>
93	PATEL RINAJ SIKANDAR	<u>P.R. SIKANDAR</u>
94	PATIL ASHWINI UTTAM	<u>Patil.A.U</u>
95	PATIL INDRAJIT NANDKUMAR	<u>P.I.N</u>
96	PATIL KAVITA MADHUKAR	<u>K.M.Patil</u>
97	PATIL PRIYANKA PRAKASH	<u>Prakash</u>
98	PATIL RAKESH DHANAJI	<u>Rakesh</u>
99	PATIL SHRADDHA PRATAP	<u>Shraddha</u>
100	PATIL SNEHAL DINKAR	<u>Patil.S.D</u>
101	PATIL SUNANDA BHASKAR	<u>Sunanda</u>
102	PATIL SUPRIYA SUDAM	<u>Supriya</u>
103	PATIL SWAPNIL MANIKRAO	<u>Swapnil</u>

104	PATIL USHA SURESH	<u>U.S.</u>
105	PATIL VISHAL VIJAY	<u>V.V. Patil</u>
106	SALUNKHE SUSHMA VIJAY	<u>SUSHMA</u>
107	SALUNKHE SWAPNALI BHUPAL	<u>Swapnali B.</u>
108	SAWANT PRATIBHA RAJENDRA	<u>Pratibha R.</u>
109	SUTAR KISHORI VASANT	<u>S.K.V.</u>
110	SUTAR SHWETA SURESH	<u>Sutar S.S.</u>
111	ADAKE KOMAL SUBAHSH	<u>Komal</u>
112	ALDAR ARATI BALU	<u>Arati</u>
113	AMRUTSAGAR ANJUSHIR GAUTAM	<u>Amrutsagar</u>
114	AUTADE SWATI RAMCHANDRA	<u>ASR</u>
115	AWAGAHDE PRADNYA RAMDAS	<u>Pradnya</u>
116	BADAGAR KAVITA MAHADEV	<u>B.K.M.</u>
117	BHIVARE SHLOK SATISH	<u>B.S.S.</u>
118	CHAVAN ANUJA SAKHARAM	<u>Anuja</u>
119	CHAVAN ASHLESHA ASHOK	<u>A.Achaval</u>
120	CHAVAN PRAJKATA PRAKASH	<u>P.P.</u>
121	CHAVAN PREETI DEEPAK	<u>P.D. Chavan</u>
122	CHAVAN RUPALI MADHUKAR	<u>R.M. Chavan</u>
123	CHAVAN SWATI BHANUDAS	<u>Swati</u>
124	DALAVI AKASH ANIL	<u>A.A. DALAVI</u>
125	DALVI MAURI RAJENDRA	<u>M.R. Dalvi</u>

126	DESAI SWAPNALI UTTAM	<u>S. Desai</u>
127	DESALI SONAI MADHUKAR	<u>Desali S. M</u>
128	DEVKULE SUJATA JAGANNATH	<u>Devkule S</u>
129	DHABUGADE APARNA KISAN	<u>A. Kishu</u>
130	DIVATE SNEHA MANOHAR	<u>Divate S. M.</u>
131	GADAIRE JYOTI VIKRAM	<u>G. Jyoti</u>
132	GADE CHANDNI POPAT	<u>G. G. POPAT</u>
133	GAIKWAD KOMAL SURYKANT	<u>G. Komal</u>
134	GAIKWAD RUSHIKESH VIKAS	<u>G. R.</u>
135	GELE KAVITA NANDKUMAR	<u>G. K. Nandkumar</u>
136	GHATGE JYOTI SAYAJI	<u>Jyoti</u>
137	GHODAKE SANIKA SANJAY	<u>S. S.</u>
138	GHODAKE SWPNIL NAVNATH	<u>S. M. GHODAKE</u>
139	GIKWAD NIYNA POPAT	<u>G. N. P.</u>
140	GIKWAD SOMNATH GANESH	<u>G. Somnath</u>
141	GURAV KARTIK ARUN	<u>G. Kartik</u>
142	GURAV RAHUL BHAGAVAT	<u>G. B. B.</u>
143	HIVARE REKHA VITTHAL	<u>H. Rekha</u>
144	HOMKAR DIPALI MOHAN	<u>H. D.</u>
145	JADHAV ARCHANA RAVASAHEB	<u>J. Archana</u>
146	JADHAV PALLAVI HANMANT	<u>P. Jadhav</u>
147	JADHAV POOJA SMBAHJI	<u>P. S. Jadhav</u>

148	JADHAV POURNIMA RAVINDRA	
149	JADHAV PRADIP SHANKAR	
150	JADHAV SACHIN BAJRANG	
151	JADHAV SAVITA MAHADEV	
152	JADHAV SUPRIYA LAXMAN	
153	JANGAM ASHWINI MARUTI	
154	KAMBE RAHUL SANJAY	
155	KAMBE RAVINA MADAN	



Mr. M.D. Patil

HEAD

Department of Commerce
P.D.V.P.College, Tasgaon.

"ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षण प्रसार" - शिवाजी महाराज डॉ. बापूजी साळुंके

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

Padmabhushan Dr.Vasatraodada Patil Mahavidyalaya, Tasgaon

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX 2016-17

Day & Date: Wednesday 15/02/2017

Total Marks: 60

Time: 10:00am to 12:00pm

Instructions: 1. All questions are compulsory
2. Write hand side figures shows marks

1. The Following are the particulars of income of Mr. Ramesh (an employee of an Individual) for the previous year ended on 31stMarch2017. **15**

Salary Rs.4500p.m

Bonus equal to two month spay

Dog allowance – Rs.75p.m

Special Allowance – Rs.60 p.m

Employee's contribution to a recognized provident fund @ 15% of salary

Employer's contribution to the fund @ 15% of the salary

Interest credited to the provident fund @ 9.5% p.a. is Rs.2,800

He is provided with free lunch in office. The cost per meals Rs.30

The employer has given him the use of small car which he uses for personal and official purpose.

He meets the expenses for personal purpose from out of his pocket.

Compute the income of Mr. Ramesh from salaries for the A.Y. 2017-2018.

2. From the Following calculate Gross Annual Value, assuming that there is no vacant period 15

particulars	House 1	House 2
MRV	1,05,000	1,05,000
FRV	1,07,000	1,07,000
SR under rent control act	1,35,000	1,35,000
Actual Rent (AR)	1,12,000	98,000
Period in the previous year	12 months	12 months

3. From the following P&L A/c calculate Income from Business. 15

Particulars	Amount	Particulars	Amount
To General expenses	20,000	By Gross profit	5,00,000
To Bad debts	25,000	By Sundry receipt	50,000
To Advance income tax	24,000	By Bad debts recovered (earlier allowed as deduction)	12,500
To Salary to staff	40,000	By Interest on debentures	40,000
To Drawings	40,000	By Interest on deposit with a company	25,000
To Interest on capital	24,000		
To Advertisement	9,000		
To Excise duty	12,000		
To Expenditure on acquisition of patent right (in 2016)	10,000		
To Net profit	4,23,000		
	6,27,500		6,27,500

Adjustments

- i. General expenses include Rs. 2,300 spent as marriage expenses by the proprietor.
- ii. Advertise an expense was spent on 31st august 2018.
- iii. Income of Rs. 12,000 accrued during the PY 2018-19 is nit recorded in the P&L A/c.
- iv. An expenditure of Rs, 1,000 relating to business is not show in P&L A/c.
- v. The proprietor owns two houses from which he gets the income of Rs, 1,80,000

4. Write Short Notes (Any Three) 15

- a) Person
- b) Assessee
- c) Agriculture Income
- d) Deductions any five

“ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षण प्रसार” - शिक्षणमहर्षी डॉ. बापूजी साळंखे

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

Padmabhushan Dr.Vasatraodada Patil Mahavidyalaya, Tasgaon

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX

2016-17

Result Sheet

Sr. No.	Gender	Student Name	Marks Out of 60	Marks Out of 40
1	SHRI	BABAR DIGAMBAR DILIP	42	32
2	SHRI	BANDAR TABBASUM ABDULSATTAR	38	36
3	MISS	BHAALDARE VISHAKHA SUDAN	40	36
4	MISS	BHATMARE RADHIKA NIVRUTTI	40	28
5	SHRI	CHAVAN ANIL SAMPAT	42	26
6	MISS	CHAVAN JYOTI TUKARA,M	50	26
7	SHRI	CHAVAN PRAMOD TANAJI	46	28
8	MISS	CHAVAN PRIYANKA SATISH	42	24
9	MISS	CHOUGULE GANGA GAJANAN	48	24
10	MISS	CHOUGULE GOURI GAJANAN	40	36
11	SHRI	DESAI GANESH RAMESH	36	34
12	MISS	DESHINGE PRAJAKTA SURESH	34	36
13	MISS	DEVKULE GAYATRI RANJIT	40	32
14	SHRI	GAIKWAD PAVAN VINAYAK	42	30
15	MISS	GAIKWAD SURKSHA MADHUKAR	48	32
16	MISS	GAVALI RESHMA AMRUTA	50	28
17	MISS	GAVALI SHWETA PRUTHVIRAJ	54	24
18	SHRI	GAWADE SANGRAM SARJERAO	36	24
19	SHRI	GULIG AKSHAY DAMODAR	34	28
20	MISS	GUJAR PRANITA ASHOK	38	30
21	MISS	GURAV ANURADHA RAJENDRA	34	32
22	MISS	HASBE SUSHMA MADHUKAR	34	34
23	MISS	JADHAV PRITI RAGHUNATH	40	36
24	MISS	JADHAV SHUBHANGI ARVIND	50	38

25	SHRI	KALMBLE ROHIT AJIT	42	38
26	MISS	KAMBLE MANISHA NAGSEN	48	36
27	MISS	KAMBLE SAVITA SHANKAR	46	30
28	MISS	KHARADE ASMITA AJIT	30	32
29	MISS	KOLI PRIYANKA SUBHASH	30	32
30	MISS	KUMBHAR ONKAR ASHOK	46	32
31	SHRI	LANDAGE MAHESH ASHOK	48	34
32	MISS	LONDHE MAYURI BABASO	40	36
33	MISS	MALI ARCHANA GANPATI	40	34
34	MISS	MALI KAJAL HINDURAO	44	28
35	SHRI	MALI MAHESH SHRIKANT	44	28
36	MISS	MALI MANISHA SANJAY	44	30
37	MISS	MALI PRIYADRSANI PRAVIN	32	34
38	SHRI	MALI RAVI VILAS	34	36
39	MISS	MALI TRUPTI SUBHASH	36	28
40	SHRI	MANKANI PRATIK PRADIP	38	26
41	SHRI	MEMGIDALE DADASO SUBHASH	40	30
42	MISS	MHETTAR RAVINA BALASAHEB	42	32
43	MISS	MORE SAVITA RAMCHANDRA	46	24
44	MISS	MORE SONAL BALASAHEB	46	26
45	MISS	NAIK MAYURI KUMAR	42	28
46	MISS	NALAWADE GAURI GANPATRAO	42	36
47	SHRI	NAWALE PRASAD SHIVAJI	40	36
48	MISS	PATIL LAXMI SUBHASH	40	36
49	MISS	PATIL PRAJKTA SUDHAKAR	45	34
50	MISS	PATIL PRANALI POPAT	47	36
51	MISS	PATIL SONALI RAVASAHEB	48	36
52	SHRI	PAWAR INDRAJEET BAGHWAN	41	36
53	MISS	PAWAR PRIYANKA ANANDRAO	36	30
54	SHRI	POL KRISHNA JOTRAM	35	30
55	MISS	ROHIDA SIMRAN VASUDEV	24	38
56	SHRI	SAGARE AMAR PRAKASH	40	38
57	SHRI	SAGARE NILESH VASANT	41	36
58	MISS	SALUNKHE LEENA LAXMAN	41	32
59	MISS	SALUNKHE SHITAL VINAYAK	45	36
60	MISS	SANADI ASMA SHABBIR	47	36
61	SHRI	SANNAKE VIKAS CHANNAPPA	45	35
62	SHRI	SAWANT PAVAN SATISH	40	28
63	MISS	SHAIKH RESHMA BABASO	41	28
64	MISS	SHINDE TEJASHRI PANDURANG	34	36
65	MISS	SHINDE UTKARSHA UDAY	37	34

66	MISS	SHIRTODE SHVETALI SARJERAO	40	36
67	MISS	SWAMI TRUPTI RAMESHWAR	42	34
68	MISS	THORAT NIKITA DAYANAND	47	38
69	MISS	THORAT SNEHAL GAJENDRA	46	36
70	MISS	UTAPT SUPRIYA SUNIL	48	36
71	MISS	WAGHMARE SHITAL ASHOK	47	34
72	MISS	WAGHMODE ASHWINI ANKUSH	44	35
73	MISS	WAGHMODE DIPALI SHASHIKANT	45	36
74	MISS	CHAVAN SNEHAL RAJENDRA	45	34
75	SHRI	CHOUGULE SUHAS RAJENDRA	45	38
76	MISS	HARALE NILAM SURESH	40	34
77	MISS	JADHAV KAMAL SHAHAJI	36	36
78	MISS	JADHAV RUTUJA DHANANJAY	40	34
79	MISS	JADHAV SHITAL KUNDLIK	42	36
80	MISS	KAMBLE DIPALI PRAKASH	46	28
81	SHRI	KAMBLE KIRAN VISHWANATH	41	24
82	MISS	KHUJAT ARCHANA MAHADEV	40	36
83	SHRI	KOSHTI SUDARSHAN MARUTI	40	28
84	MISS	LIGADE CHHAYA VISHNU	36	36
85	SHRI	LUGADE PRATIK SAHADEV	40	34
86	MISS	MAGDUAM SHIVANI ANIL	35	32
87	MISS	MAHAJAN PRANALI PAVAN	40	32
88	MISS	MALVADE AISHWARYA PRAVIN	40	34
89	MISS	MANE DEEPALI HANMANT	43	34
90	SHRI	MANE PANKAJ PRABHAKAR	43	36
91	MISS	MARATHE PRIYANKA RAMHARI	45	36
92	MISS	MULANI AAYESH BADSHAHA	47	38
93	MISS	PATEL RINAJ SIKANDAR	47	38
94	MISS	PATIL ASHWINI UTTAM	46	32
95	SHRI	PATIL INDRAJIT NANDKUMAR	45	32
96	MISS	PATIL KAVITA MADHUKAR	42	28
97	MISS	PATIL PRIYANKA PRAKASH	42	30
98	SHRI	PATIL RAKESH DHANAJI	42	30
99	MISS	PATIL SHRADDHA PRATAP	45	38
100	MISS	PATIL SNEHAL DINKAR	47	28
101	MISS	PATIL SUNANDA BHASKAR	48	26
102	MISS	PATIL SUPRIYA SUDAM	42	24
103	SHRI	PATIL SWAPNIL MANIKRAO	36	26
104	MISS	PATIL USHA SURESH	37	36
105	SHRI	PATIL VISHAL VIJAY	38	34
106	MISS	SALUNKHE SUSHMA VIJAY	38	32

107	MISS	SALUNKHE SWAPNALI BHUPAL	42	36
108	MISS	SAWANT PRATIBHA RAJENDRA	41	36
109	MISS	SUTAR KISHORI VASANT	45	32
110	MISS	SUTAR SHWETA SURESH	45	28
111	MISS	ADAKE KOMAL SUBAHSH	47	28
112	MISS	ALDAR ARATI BALU	41	28
113	MISS	AMRUTSAGAR ANJUSHIR GAUTAM	41	26
114	MISS	AUTADE SWATI RAMCHANDRA	42	26
115	MISS	AWAGAHDE PRADNYA RAMDAS	32	24
116	MISS	BADAGAR KAVITA MAHADEV	32	28
117	SHRI	BHIVARE SHLOK SATISH	38	26
118	MISS	CHAVAN ANUJA SAKHARAM	38	30
119	MISS	CHAVAN ASHLESHA ASHOK	46	30
120	MISS	CHAVAN PRAJKATA PRAKASH	40	30
121	MISS	CHAVAN PREETI DEEPAK	42	36
122	MISS	CHAVAN RUPALI MADHUKAR	36	34
123	MISS	CHAVAN SWATI BHANUDAS	36	38
124	SHRI	DALAVI AKASH ANIL	40	38
125	MISS	DALVI MAURI RAJENDRA	40	34
126	MISS	DESAI SWAPNALI UTTAM	48	36
127	MISS	DESALI SONAI MADHUKAR	40	28
128	MISS	DEVKULE SUJATA JAGANNATH	42	28
129	MISS	DHABUGADE APARNA KISAN	46	26
130	MISS	DIVATE SNEHA MANOHAR	46	24
131	MISS	GADAIRE JYOTI VIKRAM	42	28
132	MISS	GADE CHANDNI POPAT	32	26
133	MISS	GAIKWAD KOMAL SURYKANT	34	30
134	SHRI	GAIKWAD RUSHIKESH VIKAS	36	36
135	MISS	GELE KAVITA NANDKUMAR	36	34
136	MISS	GHATGE JYOTI SAYAJI	34	38
137	MISS	GHODAKE SANIKA SANJAY	34	34
138	SHRI	GHODAKE SWPNIL NAVNATH	38	30
139	MISS	GIKWAD NIYNA POPAT	42	30
140	SHRI	GIKWAD SOMNATH GANESH	42	34
141	SHRI	GURAV KARTIK ARUN	41	28
142	SHRI	GURAV RAHUL BHAGAVAT	42	28
143	MISS	HIVARE REKHA VITTHAL	46	26
144	MISS	HOMKAR DIPALI MOHAN	47	24
145	MISS	JADHAV ARCHANA RAVASAHEB	42	36
146	MISS	JADHAV PALLAVI HANMANT	43	34
147	MISS	JADHAV POOJA SMBAHJI	42	36

148	MISS	JADHAV POURNIMA RAVINDRA	42	34
149	SHRI	JADHAV PRADIP SHANKAR	36	28
150	SHRI	JADHAV SACHIN BAJRANG	36	30
151	MISS	JADHAV SAVITA MAHADEV	38	30
152	MISS	JADHAV SUPRIYA LAXMAN	38	24
153	MISS	JANGAM ASHWINI MARUTI	38	24
154	SHRI	KAMBE RAHUL SANJAY	36	26
155	MISS	KAMBE RAVINA MADAN	34	28



(Mr. M.D. Patil)

Course Coordinator

HEAD

Department of Commerce
P.D.V.P.College, Tasgaon.



“Dissemination of Education through Knowledge, Science and Culture”

-Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha Kolhapur

**PADMABHUSHAN DR. VASANTRAODADA PATIL MAHAVIDYALAYA TASGAON,
DIST.- SANGLI (Maharashtra)**

**DEPARTMENT OF COMMERCE
CERTIFICATE COURSE IN INCOME TAX 2016-17**

CERTIFICATE

This Certificate Presented to

.....*Name of the Students.....From PDVP Mahavidyalaya, Tasgaon
He/she has successfully completed the*

*Two Months certificate Course
Organized during 2nd January 2017 to 13th March 2017*

Prof. Patil M.D.
Course Coordinator

Dr. Kumbhar R.R.
Principal

Name: Utpal Supriya Sanil

Class: B.Com III

Date: 15/02/2017

Date: / /

Page No.:

48/60

Income from Salaries of Mr. Ramesh
for the A.Y. 2017-2018

Q.1	Particulars	Amount	Amount
	Salary RS. 4500 p.m.		54,000
	Bonus		9,000
	Dog allowance		900
	Special Allowance		920
	Employer Contribution to provident fund $(54,000 \times 15/100)$	8,100	
	Less: Exempted up to 12%	6,480	1,620
	Interest on EPF 9.5% p.a.	2,800	
	Less: Exempted up to 9.5%	2,800	Nil
	Lunch allowance	-	Nil
	Small car up to 1600cc $(1,800 \times 12)$	-	21,600
	<u>Gross Salary</u>		<u>87,840</u>

Q.2 Computation of Gross Annual Value

Particulars	Amount	Amount
a] Municipal Rent Value	1,05,000	1,05,000
b] Fair Rent Value	1,07,000	1,07,000
c] Whichever is higher of a & b	1,07,000	1,07,000
d] SR	1,35,000	1,35,000
e] Expected Rent (whichever is higher)	1,07,000	1,07,000
f] Actual Rent	1,12,000	98,000
<u>Gross Annual Value</u>	<u>1,12,000</u>	<u>1,07,000</u>

Q3

Particulars	Amount	Amount
Net Profit as per Profit & Loss A/c	-	4,23,000
Add:- Inadmissible expenses		
Advance income tax	24,000	
Drawings	40,000	
Interest on own Capital	24,000	
General expenses	2,300	
Income accrued during 2018-19	12,000	
Patents	10,000	
		<u>1,12,300</u>
Less:-		<u>5,35,800</u>
Depreciation for patents	2,500	
Expenditure relating to business	1,000	
Interest on debentures	40,000	
Interest on deposit with a Company	25,000	
		<u>68,500</u>
Income from Business		<u><u>4,67,300</u></u>

Q.4

a. Person:-

The term includes

- i] An individual
- ii] A Hindu Undivided family (persons lineally descended from a common ancestor & their wives & unmarried daughters.)
- iii] A Company
- iv] A firm
- v] A association of persons or a body of individuals, whether incorporated or not
- vi] A local authority. (municipalities, local boards gram panchayats etc.)
- vii] Every artificial juridical person not falling within any of the preceding categories.

b] Assessee:-

Assessee means a person by whom income-tax or any other sum of money is payable under the Income-tax Act & included)

i] Every person in respect of whom any proceeding under the Income-tax Act has been taken.

a] for the assessment of his income or assessment of fringe benefits or the income of any other person in respect of which he is assessable.

b] to determine the loss sustained by him or by such other person.

ii] A person who is deemed to be an assessee under any provisions of this Act.

iii] A person who is deemed to be an assessee in default under any provisions of this Act.

c] Agricultural Income:-

a] Any rent or revenue derived from land which is situated in India & is used for agricultural purposes.

b] Any income derived from such land by

i] Agricultural operations.

ii] The performance

iii] The sale by a cultivator or receiver of rent-in-kind of produce, in respect of which no process has been performed other than a process described above.

c] Any income derived from any building owned & occupied by the cultivator or receiver of rent-in-kind or revenue for agricultural purpose provided the following conditions are fulfilled.

i] The building is on or in the immediate vicinity of the land.

ii] It is required by the receiver of rent or by the cultivator as a dwelling house, store-house or other out-building in connection with the land.

iii] The land is either assessed to land revenue or any local tax.

iv] Alternatively the building is situated on or in the immediate vicinity of the land is not situated within the limits of a municipality or a cantonment board which has a population of Rs. 10,000 or more, or in an area within a distance of 8 kilometers from the local limits of such municipality or cantonment board.