

"ज्ञान, विद्यान आणि सुसंस्कार चांगली शिक्षण प्रणाली" - शिक्षणमहर्षी डॉ. वासुदेवी साळवंडे

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

Padmabhushan Dr.Vasantraodada Patil Mahavidyalaya, Tasgaon

DEPARTMENT OF COMMERCE

2017-18

दिनांक : ०२.१२.२०१७

सूचना

बी.कॉम भाग ३ मधिल सर्व विद्यार्थ्यांना कळविण्यात येते की, शै. वर्ष २०१७-१८ मध्ये विभागाच्या वतीने **CERTIFICATE COURSE IN INCOME TAX** हा कोर्स १५ डिसेंबर २०१७ ते २५ फेब्रुवारी २०१८ या कालावधित घेण्यात येणार आहे. तरी ज्या विद्यार्थ्यांना सदरचा कोर्स करावयाचा असेल त्यांनी आपली नावे वाणिज्य विभाग प्रमुख प्रा. एम.डी.पाटील यांचेकडे दिनांक १२.१२.२०१७ पर्यंत नोंद करावित .

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



(प्रा. एम.डी.पाटील)
HEAD

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

"ज्ञान, विज्ञान आणि सुसंस्कार चांगली शिक्षण प्रसार" - शिक्षणमहर्षी डॉ. बापूजी साठंणे

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

**Padmabhushan Dr.Vasatraodada Patil Mahavidyalaya,
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 2017-18**

| 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)

"ज्ञान, विद्यान आणि सुसंस्कार संसादी विद्यान प्रसा" - विद्याननसदी सी. वापूदी सळणे

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

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

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX

Registered Students List 2017-18

| Sr. No. | Roll No. | Gender | Name of the Student | Signature |
|---------|----------|--------|----------------------------|-----------|
| 1 | 3201 | MISS | ADAKE KOMAL SUBHASH | Komal |
| 2 | 3202 | MISS | AMRUTSAGAR ANJUSHRI GAUTAM | AA G |
| 3 | 3203 | SHRI | AUTADE SWATI RAMCHANDRA | ASP |
| 4 | 3204 | SHRI | BHIVARE SHLOK SATISH | Bhivare |
| 5 | 3205 | MISS | CHAVAN PREETI DIPAK | P.Chavan |
| 6 | 3206 | MISS | CHAVAN SWATI BHANUDAS | S.Chavan |
| 7 | 3207 | SHRI | DALAVI AKASH ANIL | A.A.D |
| 8 | 3208 | MISS | DESAI SWAPNALI UTTAM | S.Desai |
| 9 | 3209 | MISS | DEVKULE SUJATA JAGANNATH | Sujata.D |
| 10 | 3210 | MISS | DIVATE SNEHA MANOHAR | S.Sneha |
| 11 | 3211 | MISS | GADE CHANDANI POPAT | G.Gade |
| 12 | 3212 | MISS | GAIKWAD KOMAL SURYAKANT | K.Gaikwad |
| 13 | 3213 | MISS | GAIKWAD NAYANA POPAT | N.Gaikwad |
| 14 | 3214 | SHRI | GAIKWAD RUSHIKESH VIKAS | R.Y.G. |
| 15 | 3215 | SHRI | GAVADE PAVAN GANPATI | P.Gavade |

| | | | | |
|----|------|------|--------------------------|-----------------------|
| 16 | 3216 | SHRI | GHODAKE SWAPNIL NAVNATH | <u>Alhanshi</u> |
| 17 | 3217 | SHRI | GURAV KARTIK ARUN | <u>K.A. Gurav</u> |
| 18 | 3218 | MISS | HIVARE REKHA VITTHAL | <u>P. Shivare</u> |
| 19 | 3219 | MISS | JADHAV POOJA SAMBHAJI | <u>P. S. Jadhav</u> |
| 20 | 3220 | MISS | JADHAV POURNIMA RAVINDRA | <u>P. Jadhav</u> |
| 21 | 3221 | MISS | JADHAV PALLAVI HANMANT | <u>P. Jadhav</u> |
| 22 | 3222 | MISS | KAMBLE MANGAL SURYAKANT | <u>(MANG)</u> |
| 23 | 3223 | SHRI | KAMBLE RAHUL SANJAY | <u>K. R.</u> |
| 24 | 3224 | MISS | KAMBLE RAVINA MADAN | <u>M. R.</u> |
| 25 | 3225 | SHRI | KHARAT PRITESH DIPAK | <u>K. P.</u> |
| 26 | 3226 | SHRI | KHILARE SANDESH NARAYAN | <u>S. Khilare</u> |
| 27 | 3227 | MISS | KOGANOLE MANALI MAHADEV | <u>M.M. Kogande</u> |
| 28 | 3228 | MISS | KOLI DIPALI CHANDRAKANT | <u>A. Koli</u> |
| 29 | 3229 | MISS | KOLI YOGITA PRAKASH | <u>(Koli) Y. Koli</u> |
| 30 | 3230 | MISS | KULKARNI POOJA ANANT | <u>K. A.</u> |
| 31 | 3231 | MISS | KUMBHAR KOMAL SURESH | <u>K. M.</u> |
| 32 | 3232 | MISS | LONDHE GOURI BHASKAR | <u>G. B.</u> |
| 33 | 3233 | MISS | MALI ANUJA RAMCHANDRA | <u>A. R.</u> |
| 34 | 3234 | MISS | MALI KAJAL DASHARATH | <u>K. D.</u> |
| 35 | 3235 | MISS | MALI KAVITA SURESH | <u>K. S.</u> |
| 36 | 3236 | MISS | MALI KOMAL GANAPATI | <u>K. G. Mali</u> |
| 37 | 3237 | MISS | MALI MANISHA SHRIKANT | <u>(M.S.M.)</u> |

| | | | | |
|----|------|------|-----------------------------|--------------------|
| 38 | 3238 | SHRI | MANE AKASH PRAKASH | <u>B</u> |
| 39 | 3239 | MISS | MANE SNEHAL SHIVAJI | <u>M</u> |
| 40 | 3240 | MISS | MHAMANE SUPRIYA VISHVANATH | <u>MSV.</u> |
| 41 | 3241 | MISS | MOHITE ROHINI JALINDAR | <u>M</u> |
| 42 | 3242 | MISS | MORE TRUPTI PRADEEP | <u>M. RT</u> |
| 43 | 3243 | SHRI | NARALE VISHWANATH DHONDIBA | <u>Narale</u> |
| 44 | 3244 | SHRI | PATIL AJINKYA ANKUSH | <u>A Patil</u> |
| 45 | 3245 | SHRI | PATIL. GANESH POPAT | <u>P.S Patil</u> |
| 46 | 3246 | MISS | PATIL KAJAL SAHADEV | <u>A. K. Patil</u> |
| 47 | 3247 | MISS | PATIL SONALI RAGHUNATH | <u>P. Sonali</u> |
| 48 | 3248 | MISS | PATIL SONALI SURESH | <u>S Patil</u> |
| 49 | 3249 | MISS | PATIL VRASHALI LALASO | <u>VLPatil</u> |
| 50 | 3250 | MISS | PAWAR KAJAL UTTAM | <u>P.S Pawar</u> |
| 51 | 3251 | MISS | PAWAR MONALI BHAUSO | <u>M.B. Pawar</u> |
| 52 | 3252 | MISS | PAWAR PRIYANKA BABURAO | <u>P.B. PAWAR</u> |
| 53 | 3253 | MISS | PAWAR VIDYA RAMCHANDR | <u>BH.</u> |
| 54 | 3254 | SHRI | SHINDE SACHIN RAMESH | <u>P. Sachin</u> |
| 55 | 3255 | MISS | SURYAWANSHI ASHWINI ASHOK | <u>A. Ashwini</u> |
| 56 | 3256 | MISS | SURYAWANSHI PRADNYA PRAKASH | <u>P. Pradnya</u> |
| 57 | 3257 | SHRI | SURYAWANSHI SHUBHAM VITTHAL | <u>S. Shubham</u> |
| 58 | 3258 | MISS | TELI RADHIKA VILAS | <u>R.V.T.</u> |
| 59 | 3259 | MISS | VAJARINKAR KOMAL RAVINDRA | <u>P. Komal</u> |

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|----|------|------|-----------------------------|--------------------|
| 60 | 3260 | MISS | YALMAR SHITAL LALASO | <u>Allok</u> |
| 61 | 3261 | MISS | BANSODE MITALI MOHAN | <u>Chand</u> |
| 62 | 3262 | MISS | BHOSALE SUJATA JAYAWANT | <u>BSJ</u> |
| 63 | 3263 | MISS | CHAVAN ASHLESHA ASHOK | <u>Chaf.</u> |
| 64 | 3264 | MISS | CHAVAN PRIYANKA APPASO | <u>P.A. Chavan</u> |
| 65 | 3265 | MISS | CHAVAN RUPALI MADHUKAR | <u>R. Chavan</u> |
| 66 | 3266 | SHRI | CHAVAN SAURABH SHANKAR | <u>CSS</u> |
| 67 | 3267 | SHRI | DAINGADE SANJAY SITARAM | <u>Daingade</u> |
| 68 | 3268 | MISS | GADHIRE JYOTI VIKRAM | <u>Gadhire</u> |
| 69 | 3269 | MISS | GELE KAVITA NANDKUMAR | <u>Pallavi</u> |
| 70 | 3270 | MISS | GHODAKE SANIKA SANJAY | <u>S. Ghodake</u> |
| 71 | 3271 | SHRI | JADHAV SACHIN BABARANG | <u>S. Babarang</u> |
| 72 | 3272 | MISS | JADHAV SUPRIYA LAXMAN | <u>S.L.J.</u> |
| 73 | 3273 | MISS | JAGTAP PRATIBHA NARAYAN | <u>P.N. Jagtap</u> |
| 74 | 3274 | MISS | JAMADADE USHATAI DATTAJIRAO | <u>P. Jamdade</u> |
| 75 | 3275 | MISS | KAMBLE ANKITA ANIL | <u>Ankita</u> |
| 76 | 3276 | MISS | KARANDE SNEHAL SANJAY | <u>KSS</u> |
| 77 | 3277 | MISS | KUMBHAR POOJA ASHOK | <u>Pooja</u> |
| 78 | 3278 | MISS | MAGTAP NILIMA MADHUKAR | <u>M.N.M</u> |
| 79 | 3279 | MISS | MALI ANJALI GANPATI | <u>MAL</u> |
| 80 | 3280 | MISS | MALI SNEHA SAVANTA | <u>Mali.S.S.</u> |
| 81 | 3281 | SHRI | MANE AJIT SANJAY | <u>A.S.M</u> |

| | | | | |
|-----|------|------|---------------------------|------------------------|
| 82 | 3282 | SHRI | MANE MAYUR NAMDEV | <u>Mane</u> |
| 83 | 3283 | SHRI | MANE PARSHURAM SARJERAO | <u>MS</u> |
| 84 | 3284 | MISS | MANE PUNAM KRUSHNDEV | <u>Punam</u> |
| 85 | 3285 | MISS | MANE SMITA SHIVAJI | <u>SS Mane</u> |
| 86 | 3286 | MISS | MORE DHANASHREE MANOHAR | <u>D. More</u> |
| 87 | 3287 | MISS | MORE KOMAL VISHWAS | <u>Kum</u> |
| 88 | 3288 | MISS | NALAWADE SONALI SUKHADEV | <u>S.S. Nalw.</u> |
| 89 | 3289 | MISS | NIMBALKAR NIKITA MOHANRAO | <u>N. N. Nimbalkar</u> |
| 90 | 3290 | MISS | PATHAN NOLOFAR SALAMKHAN | <u>Comk</u> |
| 91 | 3291 | MISS | PATIL AMITA ARUN | <u>Patil</u> |
| 92 | 3292 | MISS | PATIL ANURADHA MANAJI | <u>Anuradhi</u> |
| 93 | 3293 | MISS | PATIL APARNA ANANDRAO | <u>Patil AA</u> |
| 94 | 3294 | SHRI | PATIL ATUL RAMCHANDRA | <u>A. Patil</u> |
| 95 | 3295 | SHRI | PATIL DHAIRYASHIL SHAMRAO | <u>H. Patil</u> |
| 96 | 3296 | SHRI | PATIL HARSHWARDHAN DINKAR | <u>H. Patil</u> |
| 97 | 3297 | SHRI | PATIL MANOJ JAGANNATH | <u>Manoj</u> |
| 98 | 3298 | MISS | PATIL MONIKA NAMDEV | <u>M.N.P.</u> |
| 99 | 3299 | MISS | PATIL PRACHI DILIP | <u>Dilip</u> |
| 100 | 3300 | MISS | PATIL PRAJAKTA SHANKAR | <u>PSP</u> |
| 101 | 3301 | MISS | PATIL RAKSHANDA LAXMAN | <u>PR</u> |
| 102 | 3302 | MISS | PATIL RUPALI ASHOK | <u>RA</u> |
| 103 | 3303 | MISS | PATIL SARIKA PRAKASH | <u>RA</u> |

| | | | | |
|-----|------|------|-------------------------------|-------------------|
| 104 | 3304 | MISS | PATIL SNEHAL BALASAHEB | <u>S.Patil</u> |
| 105 | 3305 | SHRI | PATIL SOURABH SUBHASH | <u>S.Patil</u> |
| 106 | 3306 | SHRI | PATIL SUDHIR ANIL | <u>R.S.Patil</u> |
| 107 | 3307 | SHRI | PATIL SUSHANT MAHADEV | <u>SMP</u> |
| 108 | 3308 | MISS | PATIL SWATI TANAJI | <u>S.Patil</u> |
| 109 | 3309 | MISS | SALUNKHE DHANASHREE YASHAVANT | <u>D.Salunkhe</u> |
| 110 | 3310 | MISS | SALUNKHE JYOTI DEEPAK | <u>JYOTI</u> |
| 111 | 3311 | SHRI | SALUNKHE SOURABH VINAYAK | <u>S.Patil</u> |
| 112 | 3312 | SHRI | SAVANT VAIBHAV BALASAHEB | <u>S.V.B.</u> |
| 113 | 3313 | SHRI | SHAIKH JAVID SALIM | <u>Sh.Kumbhar</u> |
| 114 | 3314 | MISS | SHINDE MITHALI SHANKAR | <u>S.Soundade</u> |
| 115 | 3315 | MISS | SHINDE SONALI SHIVAJI | <u>SS-S</u> |
| 116 | 3316 | MISS | SUTAR SWAPNALI SUBHASH | <u>S.Sutar</u> |
| 117 | 3317 | MISS | WAGAMODE KAJAL LAXMAN | <u>W.Kajal</u> |
| 118 | 3318 | MISS | WAGHAMODE PUNAM SUBHASH | <u>PUNAM</u> |
| 119 | 3319 | MISS | WAGHMODE SWAPNALI SUDAM | <u>W.Patil</u> |
| 120 | 3320 | SHRI | GURAV RAHUL BHAGAVAT | <u>R.Bhagavat</u> |
| 121 | 3372 | MISS | ZIRAMILE TEJASVINI SAGAR | <u>Z.Patil</u> |
| 122 | 3001 | MISS | ANKALAGI SUKHADA SANJAY | <u>A.A.</u> |
| 123 | 3002 | SHRI | ATTAR AJAJ IQBAL | <u>A.A.</u> |
| 124 | 3003 | SHRI | BANDGAR AKASH BAJARANG | <u>A.B.</u> |
| 125 | 3004 | MISS | BHAT ARATI PUNDLIK | <u>A.Bhat</u> |

| | | | | |
|-----|------|------|-----------------------------|--------------------|
| 126 | 3005 | SHRI | BHUJBAL SWAPNIL CHANDRAKANT | <u>Swapnil</u> |
| 127 | 3006 | MISS | CHAVAN KAJAL NAMDEV | <u>Kajal</u> |
| 128 | 3007 | MISS | CHAVAN PUSHPANJALI BALASO | <u>P.B.Chavan</u> |
| 129 | 3008 | SHRI | CHAVAN SAGAR SHIVAJI | <u>S.S. Chavan</u> |
| 130 | 3009 | SHRI | CHAVAN SURAJ SANJAY | <u>Chavan S.S.</u> |
| 131 | 3010 | MISS | CHAVAN VARSHA HANMANT | <u>V.H. Chavan</u> |
| 132 | 3011 | MISS | DABADE PRAGATI RAMESH | <u>P. DABADE</u> |
| 133 | 3012 | MISS | DESAI SNEHAL SUNIL | <u>S.S. Desai</u> |
| 134 | 3013 | MISS | DEVKULE PRANITA ANIL | <u>Devkule P.</u> |
| 135 | 3014 | MISS | DHABUGADE JYOTI TANAJI | <u>Jyoti</u> |
| 136 | 3015 | MISS | DHABUGADE AISHWARYA ARUN | <u>Aishwarya</u> |
| 137 | 3016 | MISS | DHERE DIPALI NITIN | <u>Dhere D.N.</u> |
| 138 | 3017 | SHRI | DIVATE SANDIP JAGANNATH | <u>Sandip</u> |
| 139 | 3018 | MISS | EDAKE SNEHAL AJIT | <u>Ajita</u> |
| 140 | 3019 | MISS | GAIKWAD PRIYANKA RATAN | <u>A. Priyanka</u> |
| 141 | 3020 | SHRI | GAIKWAD VIKAS DIPAK | <u>Vikas</u> |
| 142 | 3021 | MISS | GAVALI GOURI SANJAY | <u>G.S. Gaval</u> |
| 143 | 3022 | MISS | GUJAR PRAGATI ASHOK | <u>P.A. Gujar</u> |
| 144 | 3023 | SHRI | GURAV KIRAN JAGANNATH | <u>K.J. Gurav</u> |
| 145 | 3024 | MISS | HINGMIRE SHRADDHA VINOD | <u>Hinghore S.</u> |
| 146 | 3025 | SHRI | HINGMIRE SIDDHARTH SUDHIR | <u>S.S. Hing</u> |
| 147 | 3026 | MISS | JADHAV ARATI PRAKASH | <u>A.P.</u> |

| | | | | |
|-----|------|------|---------------------------|------------|
| 148 | 3027 | SHRI | JADHAV GANESH KONDIBA | G.J.L. |
| 149 | 3028 | SHRI | JADHAV KISHOR SAMPAT | K.Sampat |
| 150 | 3029 | MISS | JADHAV MEGHARANI MAHADEV | M.Jadhav |
| 151 | 3030 | MISS | JADHAV PRAJAKTA RAGHUNATH | PR-Jadhav |
| 152 | 3031 | MISS | JADHAV PRIYANKA DNYANDEV | P.Priyanka |
| 153 | 3032 | SHRI | JADHAV RAVINDRA GOVIND | R.Govind |
| 154 | 3033 | MISS | JADHAV RUKMINI RAGHUNATH | RRT |
| 155 | 3034 | MISS | JADHAV RUTUJA RAJENDRA | R.Jadhav |
| 156 | 3035 | MISS | JADHAV SUPRIYA GANESH | J.S.G. |
| 157 | 3036 | SHRI | JADHAV TUSHAR CHANDRAKANT | T.C.Jadhav |
| 158 | 3037 | MISS | KABADE MEGHA ASHOK | Megha |
| 159 | 3038 | MISS | KALE ASHARANI ANANDA | K.A.A. |
| 160 | 3039 | SHRI | KAMBLE ANIKET SIDHARTHA | S.A.K. |
| 161 | 3040 | MISS | KAMBLE ANULA VIKRAM | A.Kamble |
| 162 | 3041 | MISS | KAMBLE KAJAL JANARDAN | K.J.Kamble |
| 163 | 3042 | SHRI | KAMBLE NILKANTH YUVRAJ | K.N.Y. |
| 164 | 3043 | SHRI | KAMBLE SWAPNIL GORAKH | S.Kamble |
| 165 | 3044 | MISS | KAPASE SUPRIYA RAMCHANDRA | Supriya |
| 166 | 3045 | SHRI | KAPSE MAHESH VIJAY | Kapse |
| 167 | 3046 | MISS | KARPE VARSHARANI BALASO | V.Karpe |
| 168 | 3047 | SHRI | KARVANJE ROSHAN GANGARAM | ROSHAN |
| 169 | 3048 | MISS | KHARADE AKSHATA VITTHAL | Kharsade |

| | | | | |
|-----|------|------|--------------------------|------------------|
| 170 | 3049 | MISS | KHARADE PRATIBHA TUKARAM | <u>Pthande</u> |
| 171 | 3050 | MISS | KHATAL SUJATA HANMANT | <u>SHKHATIAI</u> |

| Participants Distribution | | |
|---------------------------|--------|-----|
| Gender | Male | 51 |
| | Female | 120 |
| Total | | 171 |

Kharuja

(Miss. P.M. Kharuja)
Course Coordinator

HEAD

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

"ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षण प्रसार" - शिक्षणगर्हवीं डॉ. बापूजी साहंनरे

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

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

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX

Examination Attendance - 2017-18

| Sr. No. | Gender | Name of the Student | Signature |
|---------|--------|----------------------------|------------------|
| 1 | MISS | ADAKE KOMAL SUBHASH | <u>Komal</u> |
| 2 | MISS | AMRUTSAGAR ANJUSHRI GAUTAM | <u>AAG</u> |
| 3 | SHRI | AUTADE SWATI RAMCHANDRA | <u>ASR</u> |
| 4 | SHRI | BHIVARE SHLOK SATISH | <u>Bhivare</u> |
| 5 | MISS | CHAVAN PREETI DIPAK | <u>Pochanvat</u> |
| 6 | MISS | CHAVAN SWATI BHANUDAS | <u>SChavan</u> |
| 7 | SHRI | DALAVI AKASH ANIL | <u>A.A.D</u> |
| 8 | MISS | DESAI SWAPNALI UTTAM | <u>@Desai</u> |
| 9 | MISS | DEVKULE SUJATA JAGANNATH | <u>Sujata.D</u> |
| 10 | MISS | DIVATE SNEHA MANOHAR | <u>Sneha</u> |
| 11 | MISS | GADE CHANDANI POPAT | <u>Gade</u> |
| 12 | MISS | GAIKWAD KOMAL SURYAKANT | <u>Komal</u> |
| 13 | MISS | GAIKWAD NAYANA POPAT | <u>Nayana</u> |
| 14 | SHRI | GAIKWAD RUSHIKESH VIKAS | <u>R.V.G.</u> |
| 15 | SHRI | GAVADE PAVAN GANPATI | <u>P.Gavade</u> |

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|----|------|--------------------------|---------------------|
| 16 | SHRI | GHODAKE SWAPNIL NAVNATH | <u>Swapnil</u> |
| 17 | SHRI | GURAV KARTIK ARUN | <u>K.A. Gurav</u> |
| 18 | MISS | HIVARE REKHA VITTHAL | <u>Rekhare</u> |
| 19 | MISS | JADHAV POOJA SAMBHAJI | <u>P.S. Jadhav</u> |
| 20 | MISS | JADHAV POURNIMA RAVINDRA | <u>P. JADHAV</u> |
| 21 | MISS | JADHAV PALLAVI HANMANT | <u>P. Jadhav</u> |
| 22 | MISS | KAMBLE MANGAL SURYAKANT | <u>M. Kamble</u> |
| 23 | SHRI | KAMBLE RAHUL SANJAY | <u>KRS</u> |
| 24 | MISS | KAMBLE RAVINA MADAN | <u>R. Kamble</u> |
| 25 | SHRI | KHARAT PRITESH DIPAK | <u>K.P.R.</u> |
| 26 | SHRI | KHILARE SANDESH NARAYAN | <u>Skhilare</u> |
| 27 | MISS | KOGANOLE MANALI MAHADEV | <u>m.m koganole</u> |
| 28 | MISS | KOLI DIPALI CHANDRAKANT | <u>D. Koli</u> |
| 29 | MISS | KOLI YOGITA PRAKASH | <u>Yogita Koli</u> |
| 30 | MISS | KULKARNI POOJA ANANT | <u>K.A.N.</u> |
| 31 | MISS | KUMBHAR KOMAL SURESH | <u>K.P.R.</u> |
| 32 | MISS | LONDHE GOURI BHASKAR | <u>G.B.S.</u> |
| 33 | MISS | MALI ANUJA RAMCHANDRA | <u>A.R.V.</u> |
| 34 | MISS | MALI KAJAL DASHARATH | <u>K. Rajal</u> |
| 35 | MISS | MALI KAVITA SURESH | <u>Kavita</u> |
| 36 | MISS | MALI KOMAL GANAPATI | <u>K.S. Mali</u> |
| 37 | MISS | MALI MANISHA SHRIKANT | <u>M.S. Mali</u> |

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|----|------|-----------------------------|--------------------|
| 38 | SHRI | MANE AKASH PRAKASH | <u>AK</u> |
| 39 | MISS | MANE SNEHAL SHIVAJI | <u>MS</u> |
| 40 | MISS | MHAMANE SUPRIYA VISHVANATH | <u>MSV.</u> |
| 41 | MISS | MOHITE ROHINI JALINDAR | <u>MJ</u> |
| 42 | MISS | MORE TRUPTI PRADEEP | <u>M.P.T.</u> |
| 43 | SHRI | NARALE VISHWANATH DHONDIBA | <u>Narale</u> |
| 44 | SHRI | PATIL AJINKYA ANKUSH | <u>APatil</u> |
| 45 | SHRI | PATIL GANESH POPAT | <u>P.S. Patil</u> |
| 46 | MISS | PATIL KAJAL SAHADEV | <u>Kajal</u> |
| 47 | MISS | PATIL SONALI RAGHUNATH | <u>Patil</u> |
| 48 | MISS | PATIL SONALI SURESH | <u>SPatil</u> |
| 49 | MISS | PATIL VRASHALI LALASO | <u>VLPatil</u> |
| 50 | MISS | PAWAR KAJAL UTTAM | <u>P.S. Pawar</u> |
| 51 | MISS | PAWAR MONALI BHAUSO | <u>M. B. Pawar</u> |
| 52 | MISS | PAWAR PRIYANKA BABURAO | <u>PRADAWAR</u> |
| 53 | MISS | PAWAR VIDYA RAMCHANDR | <u>By</u> |
| 54 | SHRI | SHINDE SACHIN RAMESH | <u>Shinde</u> |
| 55 | MISS | SURYAWANSHI ASHWINI ASHOK | <u>ASH</u> |
| 56 | MISS | SURYAWANSHI PRADNYA PRAKASH | <u>SPadh</u> |
| 57 | SHRI | SURYAWANSHI SHUBHAM VITTHAL | <u>SVitthal</u> |
| 58 | MISS | TELI RADHIKA VILAS | <u>R.V.T.</u> |
| 59 | MISS | VAJARINKAR KOMAL RAVINDRA | <u>Pursh</u> |

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|----|------|-----------------------------|-------------------|
| 60 | MISS | YALMAR SHITAL LALASO | <u>Alak</u> |
| 61 | MISS | BANSODE MITALI MOHAN | <u>Amde</u> |
| 62 | MISS | BHOSALE SUJATA JAYAWANT | <u>BST</u> |
| 63 | MISS | CHAVAN ASHLESHA ASHOK | <u>Chrey</u> |
| 64 | MISS | CHAVAN PRIYANKA APPASO | <u>P.A.Chavan</u> |
| 65 | MISS | CHAVAN RUPALI MADHUKAR | <u>R.Chavan</u> |
| 66 | SHRI | CHAVAN SAURABH SHANKAR | <u>CSS</u> |
| 67 | SHRI | DAINGADE SANJAY SITARAM | <u>Rangate</u> |
| 68 | MISS | GADHIRE JYOTI VIKRAM | <u>H.Gadhire</u> |
| 69 | MISS | GELE KAVITA NANDKUMAR | <u>Pallavi</u> |
| 70 | MISS | GHODAKE SANIKA SANJAY | <u>S.Shatk</u> |
| 71 | SHRI | JADHAV SACHIN BABARANG | <u>S.Sadhar</u> |
| 72 | MISS | JADHAV SUPRIYA LAXMAN | <u>S.L.J.</u> |
| 73 | MISS | JAGTAP PRATIBHA NARAYAN | <u>PN.Jagtap</u> |
| 74 | MISS | JAMADADE USHATAI DATTAJIRAO | <u>Poukari</u> |
| 75 | MISS | KAMBLE ANKITA ANIL | <u>Ry</u> |
| 76 | MISS | KARANDE SNEHAL SANJAY | <u>KSS</u> |
| 77 | MISS | KUMBHAR POOJA ASHOK | <u>P.K.</u> |
| 78 | MISS | MAGTAP NILIMA MADHUKAR | <u>M.N.M.</u> |
| 79 | MISS | MALI ANJALI GANPATI | <u>MAL</u> |
| 80 | MISS | MALI SNEHA SAVANTA | <u>Mali.S.S.</u> |
| 81 | SHRI | MANE AJIT SANJAY | <u>A.S.M.</u> |

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| 82 | SHRI | MANE MAYUR NAMDEV | <u>M. Namdev</u> |
| 83 | SHRI | MANE PARSHURAM SARJERAO | <u>M. Parshuram</u> |
| 84 | MISS | MANE PUNAM KRUSHNDEV | <u>P. Punam</u> |
| 85 | MISS | MANE SMITA SHIVAJI | <u>S. Smita</u> |
| 86 | MISS | MORE DHANASHREE MANOHAR | <u>D. Manohar</u> |
| 87 | MISS | MORE KOMAL VISHWAS | <u>K. Komal</u> |
| 88 | MISS | NALAWADE SONALI SUKHADEV | <u>S. S. Nalawade</u> |
| 89 | MISS | NIMBALKAR NIKITA MOHANRAO | <u>N. Nimbalkar</u> |
| 90 | MISS | PATHAN NOLOFAR SALAMKHAN | <u>N. Pathan</u> |
| 91 | MISS | PATIL AMITA ARUN | <u>A. Patil</u> |
| 92 | MISS | PATIL ANURADHA MANAJI | <u>A. Patil</u> |
| 93 | MISS | PATIL APARNA ANANDRAO | <u>A. Patil</u> |
| 94 | SHRI | PATIL ATUL RAMCHANDRA | <u>A. Patil</u> |
| 95 | SHRI | PATIL DHAIRYASHIL SHAMRAO | <u>H. Patil</u> |
| 96 | SHRI | PATIL HARSHWARDHAN DINKAR | <u>H. Patil</u> |
| 97 | SHRI | PATIL MANOJ JAGANNATH | <u>M. Patil</u> |
| 98 | MISS | PATIL MONIKA NAMDEV | <u>M. N. P.</u> |
| 99 | MISS | PATIL PRACHI DILIP | <u>P. Prachi</u> |
| 100 | MISS | PATIL PRAJAKTA SHANKAR | <u>P. Prachi</u> |
| 101 | MISS | PATIL RAKSHANDA LAXMAN | <u>P. Prachi</u> |
| 102 | MISS | PATIL RUPALI ASHOK | <u>P. Prachi</u> |
| 103 | MISS | PATIL SARIKA PRAKASH | <u>P. Prachi</u> |

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|-----|------|-------------------------------|----------------------|
| 104 | MISS | PATIL SNEHAL BALASAHEB | <u>S.Patil</u> |
| 105 | SHRI | PATIL SOURABH SUBHASH | <u>S.Patil</u> |
| 106 | SHRI | PATIL SUDHIR ANIL | <u>S.Patil</u> |
| 107 | SHRI | PATIL SUSHANT MAHADEV | <u>S.Patil</u> |
| 108 | MISS | PATIL SWATI TANAJI | <u>S.Patil</u> |
| 109 | MISS | SALUNKHE DHANASHREE YASHAVANT | <u>D.Salunkhe</u> |
| 110 | MISS | SALUNKHE JYOTI DEEPAK | <u>JYOTI</u> |
| 111 | SHRI | SALUNKHE SOURABH VINAYAK | <u>S.Patil</u> |
| 112 | SHRI | SAVANT VAIBHAV BALASAHEB | <u>S.V.B</u> |
| 113 | SHRI | SHAIKH JAVID SALIM | <u>Sk.Kumbhar</u> |
| 114 | MISS | SHINDE MITHALI SHANKAR | <u>S.Soundade</u> |
| 115 | MISS | SHINDE SONALI SHIVAJI | <u>S.S.S</u> |
| 116 | MISS | SUTAR SWAPNALI SUBHASH | <u>S.S.S</u> |
| 117 | MISS | WAGAMODE KAJAL LAXMAN | <u>W.Kajal</u> |
| 118 | MISS | WAGHAMODE PUNAM SUBHASH | <u>PUNAM</u> |
| 119 | MISS | WAGHMODE SWAPNALI SUDAM | <u>S.Patil</u> |
| 120 | SHRI | GURAV RAHUL BHAGAVAT | <u>Ravi G. B. B.</u> |
| 121 | MISS | ZIRAMILE TEJASVINI SAGAR | <u>Z.G.</u> |
| 122 | MISS | ANKALAGI SUKHADA SANJAY | <u>A.S.</u> |
| 123 | SHRI | ATTAR AJAJ IQBAL | <u>Attar</u> |
| 124 | SHRI | BANDGAR AKASH BAJARANG | <u>A.B.</u> |
| 125 | MISS | BHAT ARATI PUNDLIK | <u>A. Bhat</u> |

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|-----|------|----------------------------|-------------------|
| 126 | SHRI | BHUBAL SWAPNIL CHANDRAKANT | <u>Suapnil</u> |
| 127 | MISS | CHAVAN KAJAL NAMDEV | <u>Amk</u> |
| 128 | MISS | CHAVAN PUSHPANJALI BALASO | <u>P.B.Chavan</u> |
| 129 | SHRI | CHAVAN SAGAR SHIVAJI | <u>S.S.Chavan</u> |
| 130 | SHRI | CHAVAN SURAJ SANJAY | <u>Chavan.SS</u> |
| 131 | MISS | CHAVAN VARSHA HANMANT | <u>V.H.Chavan</u> |
| 132 | MISS | DABADE PRAGATI RAMESH | <u>P.DABADE</u> |
| 133 | MISS | DESAI SNEHAL SUNIL | <u>S.S.Desai</u> |
| 134 | MISS | DEVKULE PRANITA ANIL | <u>DevkuleP</u> |
| 135 | MISS | DHABUGADE JYOTI TANAJI | <u>De</u> |
| 136 | MISS | DHABUGADE AISHWARYA ARUN | <u>DABP</u> |
| 137 | MISS | DHERE DIPALI NITIN | <u>Dhere.DM</u> |
| 138 | SHRI | DIVATE SANDIP JAGANNATH | <u>D</u> |
| 139 | MISS | EDAKE SNEHAL AJIT | <u>Eda</u> |
| 140 | MISS | GAIKWAD PRIYANKA RATAN | <u>P.Gaikwad</u> |
| 141 | SHRI | GAIKWAD VIKAS DIPAK | <u>V.Gaikwad</u> |
| 142 | MISS | GAVALI GOURI SANJAY | <u>G.G.</u> |
| 143 | MISS | GUJAR PRAGATI ASHOK | <u>P.A.Gujar</u> |
| 144 | SHRI | GURAV KIRAN JAGANNATH | <u>K.J.GURAV</u> |
| 145 | MISS | HINGMIRE SHRADDHA VINOD | <u>HingmireS</u> |
| 146 | SHRI | HINGMIRE SIDDHARTH SUDHIR | <u>S.S.Hing</u> |
| 147 | MISS | JADHAV ARATI PRAKASH | <u>JASP</u> |

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|-----|------|---------------------------|-------------|
| 148 | SHRI | JADHAV GANESH KONDIBA | G.T.K. |
| 149 | SHRI | JADHAV KISHOR SAMPAT | Kishor |
| 150 | MISS | JADHAV MEGHARANI MAHADEV | M.Jadhav |
| 151 | MISS | JADHAV PRAJAKTA RAGHUNATH | P.R. Jadhav |
| 152 | MISS | JADHAV PRIYANKA DNYANDEV | P.N.M. |
| 153 | SHRI | JADHAV RAVINDRA GOVIND | R.G. |
| 154 | MISS | JADHAV RUKMINI RAGHUNATH | R.R. |
| 155 | MISS | JADHAV RUTUJA RAJENDRA | R.Jadhav |
| 156 | MISS | JADHAV SUPRIYA GANESH | S.S.G. |
| 157 | SHRI | JADHAV TUSHAR CHANDRAKANT | T.C.J. dhav |
| 158 | MISS | KABADE MEGHA ASHOK | Megha |
| 159 | MISS | KALE ASHARANI ANANDA | K.A.A. |
| 160 | SHRI | KAMBLE ANIKET SIDHARTHA | S.A.K. |
| 161 | MISS | KAMBLE ANULA VIKRAM | A. Kamble |
| 162 | MISS | KAMBLE KAJAL JANARDAN | K.J. Kamble |
| 163 | SHRI | KAMBLE NILKANTH YUVRAJ | K.N.Y. |
| 164 | SHRI | KAMBLE SWAPNIL GORAKH | S.Kamble |
| 165 | MISS | KAPASE SUPRIYA RAMCHANDRA | S.Kapase |
| 166 | SHRI | KAPSE MAHESH VIJAY | Kapse |
| 167 | MISS | KARPE VARSHARANI BALASO | V.Karpe |
| 168 | SHRI | KARVANJE ROSHAN GANGARAM | ROSHAN |
| 169 | MISS | KHARADE AKSHATA VITTHAL | Kharade |

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|-----|------|--------------------------|----------------|
| 170 | MISS | KHARADE PRATIBHA TUKARAM | <u>Pkhamat</u> |
| 171 | MISS | KHATAL SUJATA HANMANT | <u>SIKHAI</u> |

Khanuja

(Miss. P.M. Khanuja)
Course Coordinator

HEAD

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

Padmabhushan Dr.Vasatraodada Patil Mahavidyalaya, Tasgaon

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX 2017-18

Day & Date: Friday 28/02/2018

Total Marks: 60

Time: 10:00am to 12:00pm

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

1. From the following receipts and payments A/c of Mr.Vasanth, a tax consultant, calculate income from profession.

15

| Receipts | Amount | Payments | Amount |
|-------------------------------|-----------------|---|-----------------|
| To balance | 3,50,000 | By office and admin expenses | 60,000 |
| To fees from clients | 1,50,000 | By salary to staff: | 70,000 |
| 2019-20 1,00,000 | 40,000 | 2019-20 40,000 | 8,000 |
| 2018-19 50,000 | 28,000 | 2018-19 30,000 | 12,000 |
| To presents from clients | 75,000 | By repairs | 6,000 |
| To winning from lotteries | 12,500 | By interest on loan for business | 1,50,000 |
| To rent from let out property | | By income tax | 3,49,500 |
| To share of income from firm | | By purchase of car(purchased during January 2019) | |
| | | By balance | |
| | 6,55,500 | | 6,55,500 |

2. Mr.Senthil is the owner following house Property particulars in respect of which for the year Ended 31/03/2018.

| Particulars | House A | House B | House C |
|--------------------|---------|---------|----------------------|
| Actual Rent | 12,000 | 2,000 | Twillingof the House |
| Standard rent | 8,000 | 2,400 | Nil |
| Municipal Tax | 900 | 200 | 3,800 |
| Municipal Value | 900 | 2,000 | 40,000 |
| Municipal Tax paid | 900 | 100 | Nil |

| | | | |
|------------------------------------|---------|-------|--------|
| by Senthil | | | |
| Municipal Tax paid by Tenant | Nil | 100 | Nil |
| Repairs | 600 | 2,000 | 3,000 |
| Vacancy Period | 1 Month | Nil | Nil |
| Interest on Loan for repairs loans | 600 | 900 | 16,000 |

House A Unrealized rent allowed in assessment year 2018-19 received during the year for the House in Rs.5, 000.

- A. Calculate Income from house property A 15
 B. Calculate income from property B 15

3. Write Short Notes (Any Three) 15
 a) Assessment Year
 b) Previous Year
 c) Agriculture Income
 d) Allowances any five

"ज्ञान, विज्ञान आणि सुसंस्कार चांमटी शिक्षण प्रसार" - शिक्षणकर्त्या डॉ. बापूजी साठगे

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

Padmabhushan Dr.Vasatraodada Patil Mahavidyalaya, Tasgaon

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX

2017-18

Result


| Sr. No. | Roll No. | Gender | Name of the Student | Marks Out of 60 | Marks Out of 40 |
|---------|----------|--------|----------------------------|-----------------|-----------------|
| 1 | 3201 | MISS | ADAKE KOMAL SUBHASH | 45 | 38 |
| 2 | 3202 | MISS | AMRUTSAGAR ANJUSHRI GAUTAM | 48 | 32 |
| 3 | 3203 | SHRI | AUTADE SWATI RAMCHANDRA | 46 | 32 |
| 4 | 3204 | SHRI | BHIVARE SHLOK SATISH | 52 | 28 |
| 5 | 3205 | MISS | CHAVAN PREETI DIPAK | 57 | 30 |
| 6 | 3206 | MISS | CHAVAN SWATI BHANUDAS | 54 | 30 |
| 7 | 3207 | SHRI | DALAVI AKASH ANIL | 42 | 38 |
| 8 | 3208 | MISS | DESAI SWAPNALI UTTAM | 48 | 28 |
| 9 | 3209 | MISS | DEVKULE SUJATA JAGANNATH | 47 | 26 |
| 10 | 3210 | MISS | DIVATE SNEHA MANOHAR | 46 | 24 |
| 11 | 3211 | MISS | GADE CHANDANI POPAT | 42 | 26 |
| 12 | 3212 | MISS | GAIKWAD KOMAL SURYAKANT | 38 | 30 |
| 13 | 3213 | MISS | GAIKWAD NAYANA POPAT | 36 | 34 |
| 14 | 3214 | SHRI | GAIKWAD RUSHIKESH VIKAS | 45 | 36 |
| 15 | 3215 | SHRI | GAVADE PAVAN GANPATI | 47 | 37 |
| 16 | 3216 | SHRI | GHODAKE SWAPNIL NAVNATH | 48 | 32 |
| 17 | 3217 | SHRI | GURAV KARTIK ARUN | 42 | 36 |
| 18 | 3218 | MISS | HIVARE REKHA VITTHAL | 28 | 34 |
| 19 | 3219 | MISS | JADHAV POOJA SAMBHAJI | 36 | 38 |
| 20 | 3220 | MISS | JADHAV POURNIMA RAVINDRA | 58 | 36 |
| 21 | 3221 | MISS | JADHAV PALLAVI HANMANT | 54 | 32 |
| 22 | 3222 | MISS | KAMBLE MANGAL SURYAKANT | 4 | 34 |
| 23 | 3223 | SHRI | KAMBLE RAHUL SANJAY | 52 | 38 |
| 24 | 3224 | MISS | KAMBLE RAVINA MADAN | 52 | 34 |
| 25 | 3225 | SHRI | KHARAT PRITESH DIPAK | 52 | 34 |
| 26 | 3226 | SHRI | KHILARE SANDESH NARAYAN | 46 | 32 |
| 27 | 3227 | MISS | KOGANOLE MANALI MAHADEV | 48 | 26 |

| | | | | | |
|----|------|------|-----------------------------|----|----|
| 28 | 3228 | MISS | KOLI DIPALI CHANDRAKANT | 47 | 24 |
| 29 | 3229 | MISS | KOLI YOGITA PRAKASH | 57 | 36 |
| 30 | 3230 | MISS | KULKARNI POOJA ANANT | 46 | 34 |
| 31 | 3231 | MISS | KUMBHAR KOMAL SURESH | 36 | 36 |
| 32 | 3232 | MISS | LONDHE GOURI BHASKAR | 37 | 34 |
| 33 | 3233 | MISS | MALI ANUJA RAMCHANDRA | 38 | 28 |
| 34 | 3234 | MISS | MALI KAJAL DASHARATH | 39 | 30 |
| 35 | 3235 | MISS | MALI KAVITA SURESH | 34 | 30 |
| 36 | 3236 | MISS | MALI KOMAL GANAPATI | 34 | 24 |
| 37 | 3237 | MISS | MALI MANISHA SHRIKANT | 50 | 24 |
| 38 | 3238 | SHRI | MANE AKASH PRAKASH | 50 | 26 |
| 39 | 3239 | MISS | MANE SNEHAL SHIVAJI | 47 | 28 |
| 40 | 3240 | MISS | MHAMANE SUPRIYA VISHVANATH | 40 | 32 |
| 41 | 3241 | MISS | MOHITE ROHINI JALINDAR | 42 | 38 |
| 42 | 3242 | MISS | MORE TRUPTI PRADEEP | 46 | 34 |
| 43 | 3243 | SHRI | NARALE VISHWANATH DHONDIBA | 47 | 36 |
| 44 | 3244 | SHRI | PATIL AJINKYA ANKUSH | 41 | 22 |
| 45 | 3245 | SHRI | PATIL GANESH POPAT | 41 | 28 |
| 46 | 3246 | MISS | PATIL KAJAL SAHADEV | 41 | 30 |
| 47 | 3247 | MISS | PATIL SONALI RAGHUNATH | 50 | 32 |
| 48 | 3248 | MISS | PATIL SONALI SURESH | 52 | 34 |
| 49 | 3249 | MISS | PATIL VRASHALI LALASO | 52 | 28 |
| 50 | 3250 | MISS | PAWAR KAJAL UTTAM | 56 | 30 |
| 51 | 3251 | MISS | PAWAR MONALI BHAUSO | 42 | 34 |
| 52 | 3252 | MISS | PAWAR PRIYANKA BABURAO | 46 | 36 |
| 53 | 3253 | MISS | PAWAR VIDYA RAMCHANDR | 58 | 34 |
| 54 | 3254 | SHRI | SHINDE SACHIN RAMESH | 42 | 30 |
| 55 | 3255 | MISS | SURYAWANSHI ASHWINI ASHOK | 57 | 31 |
| 56 | 3256 | MISS | SURYAWANSHI PRADNYA PRAKASH | 42 | 32 |
| 57 | 3257 | SHRI | SURYAWANSHI SHUBHAM VITTHAL | 42 | 35 |
| 58 | 3258 | MISS | TELI RADHIKA VILAS | 36 | 36 |
| 59 | 3259 | MISS | VAJARINKAR KOMAL RAVINDRA | 32 | 28 |
| 60 | 3260 | MISS | YALMAR SHITAL LALASO | 34 | 24 |
| 61 | 3261 | MISS | BANSODE MITALI MOHAN | 40 | 36 |
| 62 | 3262 | MISS | BHOSALE SUJATA JAYAWANT | 48 | 28 |
| 63 | 3263 | MISS | CHAVAN ASHLESHA ASHOK | 47 | 36 |
| 64 | 3264 | MISS | CHAVAN PRIYANKA APPASO | 46 | 34 |
| 65 | 3265 | MISS | CHAVAN RUPALI MADHUKAR | 41 | 32 |
| 66 | 3266 | SHRI | CHAVAN SAURABH SHANKAR | 40 | 32 |

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|-----|------|------|-----------------------------|----|----|
| 67 | 3267 | SHRI | DAINGADE SANJAY SITARAM | 42 | 34 |
| 68 | 3268 | MISS | GADHIRE JYOTI VIKRAM | 50 | 34 |
| 69 | 3269 | MISS | GELE KAVITA NANDKUMAR | 42 | 36 |
| 70 | 3270 | MISS | GHODAKE SANIKA SANJAY | 47 | 36 |
| 71 | 3271 | SHRI | JADHAV SACHIN BABARANG | 43 | 38 |
| 72 | 3272 | MISS | JADHAV SUPRIYA LAXMAN | 43 | 38 |
| 73 | 3273 | MISS | JAGTAP PRATIBHA NARAYAN | 41 | 32 |
| 74 | 3274 | MISS | JAMADADE USHATAI DATTAJIRAO | 34 | 32 |
| 75 | 3275 | MISS | KAMBLE ANKITA ANIL | 34 | 28 |
| 76 | 3276 | MISS | KARANDE SNEHAL SANJAY | 43 | 30 |
| 77 | 3277 | MISS | KUMBHAR POOJA ASHOK | 37 | 30 |
| 78 | 3278 | MISS | MAGTAP NILIMA MADHUKAR | 37 | 38 |
| 79 | 3279 | MISS | MALI ANJALI GANPATI | 42 | 28 |
| 80 | 3280 | MISS | MALI SNEHA SAVANTA | 41 | 26 |
| 81 | 3281 | SHRI | MANE AJIT SANJAY | 47 | 24 |
| 82 | 3282 | SHRI | MANE MAYUR NAMDEV | 46 | 26 |
| 83 | 3283 | SHRI | MANE PARSHURAM SARJERAO | 47 | 36 |
| 84 | 3284 | MISS | MANE PUNAM KRUSHNDEV | 48 | 34 |
| 85 | 3285 | MISS | MANE SMITA SHIVAJI | 48 | 32 |
| 86 | 3286 | MISS | MORE DHANASHREE MANOHAR | 43 | 36 |
| 87 | 3287 | MISS | MORE KOMAL VISHWAS | 43 | 36 |
| 88 | 3288 | MISS | NALAWADE SONALI SUKHADEV | 47 | 32 |
| 89 | 3289 | MISS | NIMBALKAR NIKITA MOHANRAO | 46 | 28 |
| 90 | 3290 | MISS | PATHAN NOLOFAR SALAMKHAN | 47 | 28 |
| 91 | 3291 | MISS | PATIL AMITA ARUN | 43 | 28 |
| 92 | 3292 | MISS | PATIL ANURADHA MANAJI | 46 | 26 |
| 93 | 3293 | MISS | PATIL APARNA ANANDRAO | 47 | 26 |
| 94 | 3294 | SHRI | PATIL ATUL RAMCHANDRA | 48 | 24 |
| 95 | 3295 | SHRI | PATIL DHAIRYASHIL SHAMRAO | 47 | 28 |
| 96 | 3296 | SHRI | PATIL HARSHWARDHAN DINKAR | 41 | 26 |
| 97 | 3297 | SHRI | PATIL MANOJ JAGANNATH | 41 | 30 |
| 98 | 3298 | MISS | PATIL MONIKA NAMDEV | 41 | 30 |
| 99 | 3299 | MISS | PATIL PRACHI DILIP | 34 | 30 |
| 100 | 3300 | MISS | PATIL PRAJAKTA SHANKAR | 34 | 36 |
| 101 | 3301 | MISS | PATIL RAKSHANDA LAXMAN | 36 | 34 |
| 102 | 3302 | MISS | PATIL RUPALI ASHOK | 38 | 38 |
| 103 | 3303 | MISS | PATIL SARIKA PRAKASH | 42 | 38 |
| 104 | 3304 | MISS | PATIL SNEHAL BALASAHEB | 45 | 34 |
| 105 | 3305 | SHRI | PATIL SOURABH SUBHASH | 52 | 36 |

| | | | | | |
|-----|------|------|-------------------------------|----|----|
| 106 | 3306 | SHRI | PATIL SUDHIR ANIL | 54 | 28 |
| 107 | 3307 | SHRI | PATIL SUSHANT MAHADEV | 52 | 28 |
| 108 | 3308 | MISS | PATIL SWATI TANAJI | 56 | 26 |
| 109 | 3309 | MISS | SALUNKHE DHANASHREE YASHAVANT | 54 | 24 |
| 110 | 3310 | MISS | SALUNKHE JYOTI DEEPAK | 57 | 28 |
| 111 | 3311 | SHRI | SALUNKHE SOURABH VINAYAK | 42 | 26 |
| 112 | 3312 | SHRI | SAVANT VAIBHAV BALASAHEB | 43 | 30 |
| 113 | 3313 | SHRI | SHAIKH JAVID SALIM | 48 | 36 |
| 114 | 3314 | MISS | SHINDE MITHALI SHANKAR | 47 | 34 |
| 115 | 3315 | MISS | SHINDE SONALI SHIVAJI | 40 | 38 |
| 116 | 3316 | MISS | SUTAR SWAPNALI SUBHASH | 40 | 34 |
| 117 | 3317 | MISS | WAGAMODE KAJAL LAXMAN | 42 | 30 |
| 118 | 3318 | MISS | WAGHAMODE PUNAM SUBHASH | 45 | 30 |
| 119 | 3319 | MISS | WAGHMODE SWAPNALI SUDAM | 46 | 34 |
| 120 | 3320 | SHRI | GURAV RAHUL BHAGAVAT | 34 | 28 |
| 121 | 3372 | MISS | ZIRAMILE TEJASVINI SAGAR | 40 | 28 |
| 122 | 3001 | MISS | ANKALAGI SUKHADA SANJAY | 42 | 22 |
| 123 | 3002 | SHRI | ATTAR AJAJ IQBAL | 36 | 24 |
| 124 | 3003 | SHRI | BANDGAR AKASH BAJARANG | 34 | 24 |
| 125 | 3004 | MISS | BHAT ARATI PUNDLIK | 38 | 28 |
| 126 | 3005 | SHRI | BHUJBAL SWAPNIL CHANDRAKANT | 38 | 28 |
| 127 | 3006 | MISS | CHAVAN KAJAL NAMDEV | 36 | 32 |
| 128 | 3007 | MISS | CHAVAN PUSHPANJALI BALASO | 28 | 26 |
| 129 | 3008 | SHRI | CHAVAN SAGAR SHIVAJI | 26 | 34 |
| 130 | 3009 | SHRI | CHAVAN SURAJ SANJAY | 30 | 24 |
| 131 | 3010 | MISS | CHAVAN VARSHA HANMANT | 42 | 26 |
| 132 | 3011 | MISS | DABADE PRAGATI RAMESH | 50 | 22 |
| 133 | 3012 | MISS | DESAI SNEHAL SUNIL | 54 | 20 |
| 134 | 3013 | MISS | DEVKULE PRANITA ANIL | 32 | 24 |
| 135 | 3014 | MISS | DHABUGADE JYOTI TANAJI | 36 | 26 |
| 136 | 3015 | MISS | DHABUGADE AISHWARYA ARUN | 38 | 28 |
| 137 | 3016 | MISS | DHERE DIPALI NITIN | 26 | 32 |
| 138 | 3017 | SHRI | DIVATE SANDIP JAGANNATH | 30 | 28 |
| 139 | 3018 | MISS | EDAKE SNEHAL AJIT | 34 | 26 |
| 140 | 3019 | MISS | GAIKWAD PRIYANKA RATAN | 28 | 26 |
| 141 | 3020 | SHRI | GAIKWAD VIKAS DIPAK | 24 | 30 |
| 142 | 3021 | MISS | GAVALI GOURI SANJAY | 50 | 30 |
| 143 | 3022 | MISS | GUJAR PRAGATI ASHOK | 52 | 24 |
| 144 | 3023 | SHRI | GURAV KIRAN JAGANNATH | 52 | 24 |

| | | | | | |
|-----|------|------|---------------------------|----|----|
| 145 | 3024 | MISS | HINGMIRE SHRADDHA VINOD | 34 | 28 |
| 146 | 3025 | SHRI | HINGMIRE SIDDHARTH SUDHIR | 32 | 26 |
| 147 | 3026 | MISS | JADHAV ARATI PRAKASH | 38 | 30 |
| 148 | 3027 | SHRI | JADHAV GANESH KONDIBA | 34 | 30 |
| 149 | 3028 | SHRI | JADHAV KISHOR SAMPAT | 28 | 26 |
| 150 | 3029 | MISS | JADHAV MEGHARANI MAHADEV | 28 | 24 |
| 151 | 3030 | MISS | JADHAV PRAJAKTA RAGHUNATH | 24 | 32 |
| 152 | 3031 | MISS | JADHAV PRIYANKA DNYANDEV | 30 | 26 |
| 153 | 3032 | SHRI | JADHAV RAVINDRA GOVIND | 36 | 24 |
| 154 | 3033 | MISS | JADHAV RUKMINI RAGHUNATH | 40 | 28 |
| 155 | 3034 | MISS | JADHAV RUTUJA RAJENDRA | 42 | 24 |
| 156 | 3035 | MISS | JADHAV SUPRIYA GANESH | 44 | 26 |
| 157 | 3036 | SHRI | JADHAV TUSHAR CHANDRAKANT | 46 | 22 |
| 158 | 3037 | MISS | KABADE MEGHA ASHOK | 48 | 28 |
| 159 | 3038 | MISS | KALE ASHARANI ANANDA | 48 | 28 |
| 160 | 3039 | SHRI | KAMBLE ANIKET SIDHARTHA | 40 | 28 |
| 161 | 3040 | MISS | KAMBLE ANULA VIKRAM | 38 | 20 |
| 162 | 3041 | MISS | KAMBLE KAJAL JANARDAN | 36 | 24 |
| 163 | 3042 | SHRI | KAMBLE NILKANTH YUVRAJ | 40 | 24 |
| 164 | 3043 | SHRI | KAMBLE SWAPNIL GORAKH | 28 | 30 |
| 165 | 3044 | MISS | KAPASE SUPRIYA RAMCHANDRA | 30 | 36 |
| 166 | 3045 | SHRI | KAPSE MAHESH VIJAY | 38 | 34 |
| 167 | 3046 | MISS | KARPE VARSHARANI BALASO | 22 | 24 |
| 168 | 3047 | SHRI | KARVANJE ROSHAN GANGARAM | 28 | 24 |
| 169 | 3048 | MISS | KHARADE AKSHATA VITTHAL | 26 | 28 |
| 170 | 3049 | MISS | KHARADE PRATIBHA TUKARAM | 36 | 28 |
| 171 | 3050 | MISS | KHATAL SUJATA HANMANT | 36 | 26 |


 Miss. P.M. Khanuja
 Course Coordinator


 Mr. M.D. Patil
HEAD
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“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 2017-18

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 15th December 2017 to 25th February 2018

Prof. Patil M.D.
Course Coordinator

Dr. Kumbhar R.R.
Principal

57
60

Chavan Preeti Dipak

B.COM III

Roll No 3305

Certificate Course in Income Tax

Q.1

| Date | Particulars | Amount | Amount |
|------|--|--------------------|-----------------|
| | <u>Professional receipts</u> | | |
| | i) fees | 1,00,000 50,000 | 1,50,000 |
| | ii) Presents from client | | 40,000 |
| | | | <u>1,90,000</u> |
| | <u>less:- professional payments</u> | | |
| | iii) office and admin expenses | 60,000 | |
| | iv) Staff salary : 2019-20 | 40,000 | |
| | 2018-19 | 30,000 | |
| | v) Repairs | 8,000 | |
| | vi) Interest on loan for business | 12,000 | |
| | vii) Depreciation on car purchased during January 2019 (1,50,000 x 15% = 22,500) | 22,500 | |
| | | | <u>1,72,500</u> |
| | <u>Income from Profession</u> | | <u>17,500</u> |

15

Q2. A.

| Particulars | Amount | Amount |
|--|--------|--------|
| Municipal value | 90,000 | |
| standard rent | 8,000 | |
| (whichever is higher) | | |
| Expected rent | 8,000 | |
| Actual rent (12,000 - 1 month vacant) | 11,000 | |
| (whichever is higher) | | |
| Gross Annual value (GAV) | | 11,000 |
| Less :- | | |
| Municipal tax paid by owner | 900 | |
| Unrealized Rent | Nil | 300 |
| Net Annual value (NAV) | | 10,100 |
| Less :- Deduction U/s 24 | | |
| (i) 30% of annual value (10,100 x 30%) | 3,030 | |
| (ii) Interest on loan | 600 | 3,600 |
| | | 6,500 |
| Add :- Unrealized rent | | 5,000 |
| | | 11,500 |

15

Q. 2. B.

| Particulars | Amount | Amount |
|--|--------|--------|
| Municipal value | 2,000 | |
| Standard rent | 2,400 | |
| (whichever is lower) | | |
| Expected rent | 2,000 | |
| Actual rent | 2,000 | |
| (whichever is higher) | | 2,000 |
| Gross Annual value (GAV) | | 2,000 |
| Less :- | | |
| Municipal tax paid by owner | 100 | |
| Unrealised rent | Nil | 100 |
| Net Annual value (NAV) | | 1,900 |
| Less :- Deduction U/s 24 | | |
| i) 30% of annual value $(1,900 \times 30/100)$ | 570 | |
| ii) Interest on loan | 300 | 1470 |
| Income from House Property | | 11,470 |

15

1. Assessee :-

Assessee may be person who pays tax or any sum of money.

Person includes :-

- 1) AOP
- 2) BOI
- 3) AJP
- 4) HUF
- 5) LLP
- 6) local authority & juridical person

2) Assessment Year (AY) :-

Assessment Year is the year that comes right after the financial year (FY). Both the financial year & Assessment starts on 1st April to 31st March.

For example :-

Consider the financial Year :-

For the period 1st April 2020 - 31st March 2021 then the assessment year will be 1st April 2021 - 31st March 2022.

3) Agriculture Income :-

In India agriculture income refers to Income refers to income earned or revenue derived from sources that include farming land building on or identified with in agricultural land & commercial produce from a horticultural land. Agriculture income is defined under section 2(1A) of the Income tax Act, 1961.