

"ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षण प्रसार" - शिक्षणमहर्षी डॉ. बापूजी साळंके

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

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

**DEPARTMENT OF COMMERCE**

**2018-19**

दिनांक : १०.०१.२०१९

सूचना

बी.कॉम. मधिल सर्व विद्यार्थ्यांना कळविण्यात येते की, शै. वर्ष २०१८-१९ मध्ये विभागाच्या वतीने **CERTIFICATE COURSE IN INCOME TAX** हा कोर्स ०१ फेब्रुवारी २०१९ ते ०७ <sup>मार्च</sup> फेब्रुवारी २०१९ या कालावधित घेण्यात येणार आहे. तरी ज्या विद्यार्थ्यांना सदरचा कोर्स करावयाचा असेल त्यांनी आपली नावे वाणिज्य विभाग प्रमुख प्रा. एम.डी.पाटील यांचेकडे दिनांक ०८.०१.२०१९ पर्यंत नोंद करावित.

- कोर्स कालावधी - ०१ महिने



(प्रा. एम.डी.पाटील)

**HEAD**

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

"ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षण प्रसार" - शिक्षणमहर्षी डॉ. बापूजी साळंके

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

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

**DEPARTMENT OF COMMERCE**

**CERTIFICATE COURSE IN INCOME TAX**

**Duration: 02 Months**

**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 Prosecutions: Provisions of The Act**

## **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/S

56

### **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 7. Assessment of Co-operative Societies**

Meaning u/s 2(19), Computation of Taxable Income, Deductions u/s 80P

## **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.**

**(40 Marks for Oral Examination + 60 Marks for Practical)**

"ज्ञान, विज्ञान आणि सुसंस्कार यांचाच विकास प्रगती" - विज्ञानमहर्षी डॉ. बापूजी साहबे

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

Padmabhushan Dr.Vasandraodada Patil Mahavidyalaya, Tasgaon

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX

Registered Students List 2018-19

| Sr. No. | Roll No. | Gender | Name of the Student       | Signature    |
|---------|----------|--------|---------------------------|--------------|
| 1       | 4760     | MISS   | BHAT ARATI PUNDLIK        | APP          |
| 2       | 4761     | MISS   | CHAVAN KAJAL NAMDEV       | K.N.C        |
| 3       | 4762     | MISS   | CHAVAN PUSHPANJALI BALASO | P.B.C        |
| 4       | 4763     | MISS   | CHAVAN VARSHA HANMANT     | Varsha       |
| 5       | 4764     | MISS   | DHERE DIPALI NITIN        | Dipalini     |
| 6       | 4765     | MISS   | EDAKE SNEHAL AJIT         | SAB          |
| 7       | 4766     | MISS   | JADHAV KAVITA BHIMRAO     | Jadhav       |
| 8       | 4767     | MISS   | KALE ASHARANI ANANDA      | Asharani     |
| 9       | 4768     | MISS   | KARAPE VARSHARANI BALASO  | Varsharani   |
| 10      | 4769     | MISS   | KHARADE AKSHATA VITTHAL   | Akshata      |
| 11      | 4770     | MISS   | KHARADE PRATIBHA TUKARAM  | Pratibha     |
| 12      | 4771     | MISS   | KHATAL SUJATA HANMANT     | V.S.Hingmire |
| 13      | 4772     | MISS   | KUMBHAR GAUREE JAYSING    | Stigamire    |
| 14      | 4773     | MISS   | KUMBHAR KOMAL GANESH      | Komal        |
| 15      | 4774     | MISS   | LOHAR MEGHANA BALASO      | Meghade      |
| 16      | 4775     | MISS   | MANE SWAPNALI SHAHAJI     | M.S.Shahaji  |
| 17      | 4776     | MISS   | MOHITE KOMAL VITTHAL      | Gruade       |
| 18      | 4777     | MISS   | MOHITE VRUSHALI KISAN     | A.T.Dubal    |
| 19      | 4778     | MISS   | MORE SHARADA VISHWANATH   | Sharada      |

|    |      |      |                              |              |
|----|------|------|------------------------------|--------------|
| 20 | 4779 | MISS | NIKAM POOJA RAJARAM          | A.A.Bedaje   |
| 21 | 4780 | MISS | PATIL AMRUTA PRAKASH         | <u>Amr</u>   |
| 22 | 4781 | MISS | PATIL ARCHANA VIKAS          | <u>Arch</u>  |
| 23 | 4782 | MISS | PATIL ASAVARI ARVIND         | <u>ASAR</u>  |
| 24 | 4783 | MISS | PATIL JAYASHREE SHAMRAO      | <u>J.S.</u>  |
| 25 | 4784 | MISS | PATIL KADAMBARI KUMAR        | <u>K.K.P</u> |
| 26 | 4785 | MISS | PATIL NIKITA DILIP           | <u>N.D.P</u> |
| 27 | 4786 | MISS | PATIL NILAM SAMPATRAO        | <u>N.S.P</u> |
| 28 | 4787 | MISS | PATIL PRAJAKTA LAXMAN        | <u>PL</u>    |
| 29 | 4788 | MISS | PATIL PRANALI RAGHUNATH      | <u>PR.D.</u> |
| 30 | 4789 | MISS | PATIL SNEHA VISHWANATH       | <u>SV</u>    |
| 31 | 4790 | MISS | PATIL SNEHAL BHAUSO          | <u>SB</u>    |
| 32 | 4791 | MISS | PAWAR SONAL SUNIL            | <u>SP</u>    |
| 33 | 4792 | MISS | PAWAR TANUJA PARSHURAM       | <u>TP</u>    |
| 34 | 4793 | MISS | SAVANE KAJAL MALHARI         | <u>SM</u>    |
| 35 | 4794 | MISS | SAWAKHANDE NILAM BABAN       | <u>SNB</u>   |
| 36 | 4796 | MISS | SUTAR VAISHALI UTTAM         | <u>VC</u>    |
| 37 | 4797 | MISS | THORBOLE SAROJA HARI         | <u>TH</u>    |
| 38 | 4798 | MISS | WHANVAD MADINA SHABBIR       | <u>WS</u>    |
| 39 | 4802 | MISS | MALI RADHIKA BALASO          | <u>MRB</u>   |
| 40 | 4804 | MISS | NIRMALE RAJASHREE SUBHASH    | <u>NS</u>    |
| 41 | 4805 | MISS | NALWADE SONALI GORAKHNATH    | <u>NSG</u>   |
| 42 | 4795 | SHRI | SUTAR MANGESH SURESH         | <u>SM</u>    |
| 43 | 4803 | SHRI | ZAMBRE SHITALKUMAR BALASAHEB | <u>ZB</u>    |

|    |      |      |                            |               |
|----|------|------|----------------------------|---------------|
| 44 | 4869 | SHRI | MOHITE DHARMNATH VASANTRAO | H. S. S. S.   |
| 45 | 4760 | MISS | BHAT ARATI PUNDLIK         | Bhat          |
| 46 | 4761 | MISS | CHAVAN KAJAL NAMDEV        | Chavankhe     |
| 47 | 4762 | MISS | CHAVAN PUSHPANJALI BALASO  | R. M. Chavhan |
| 48 | 4763 | MISS | CHAVAN VARSHA HANMANT      | Chavan        |
| 49 | 4764 | MISS | DHERE DIPALI NITIN         | Dhere         |
| 50 | 4765 | MISS | EDAKE SNEHAL AJIT          | N. K. E.      |
| 51 | 4766 | MISS | JADHAV KAVITA BHIMRAO      | S. Jadhav     |
| 52 | 4767 | MISS | KALE ASHARANI ANANDA       | K. Kambale    |
| 53 | 4768 | MISS | KARAPE VARSHARANI BALASO   | Karape        |
| 54 | 4769 | MISS | KHARADE AKSHATA VITTHAL    | Kharade       |
| 55 | 4770 | MISS | KHARADE PRATIBHA TUKARAM   | A. R. Steke   |
| 56 | 4771 | MISS | KHATAL SUJATA HANMANT      | K. Khatel     |
| 57 | 4772 | MISS | KUMBHAR GAUREE JAYSING     | G. Kumbhar    |
| 58 | 4773 | MISS | KUMBHAR KOMAL GANESH       | K. K. K.      |
| 59 | 4774 | MISS | LOHAR MEGHANA BALASO       | Lohare.       |
| 60 | 4775 | MISS | MANE SWAPNALI SHAHAJI      | Mane          |
| 61 | 4776 | MISS | MOHITE KOMAL VITTHAL       | Mohite ..     |
| 62 | 4777 | MISS | MOHITE VRUSHALI KISAN      | Mohite        |
| 63 | 4778 | MISS | MORE SHARADA VISHWANATH    | More          |
| 64 | 4779 | MISS | NIKAM POOJA RAJARAM        | N. K.         |
| 65 | 4780 | MISS | PATIL AMRUTA PRAKASH       | Patil         |
| 66 | 4781 | MISS | PATIL ARCHANA VIKAS        | Patil         |
| 67 | 4782 | MISS | PATIL ASAVARI ARVIND       | Patil         |

|    |      |      |                              |                    |
|----|------|------|------------------------------|--------------------|
| 68 | 4783 | MISS | PATIL JAYASHREE SHAMRAO      | <i>[Signature]</i> |
| 69 | 4784 | MISS | PATIL KADAMBARI KUMAR        | <i>[Signature]</i> |
| 70 | 4785 | MISS | PATIL NIKITA DILIP           | <i>[Signature]</i> |
| 71 | 4786 | MISS | PATIL NILAM SAMPATRAO        | <i>R.T. Patil</i>  |
| 72 | 4787 | MISS | PATIL PRAJAKTA LAXMAN        | <i>[Signature]</i> |
| 73 | 4788 | MISS | PATIL PRANALI RAGHUNATH      | <i>[Signature]</i> |
| 74 | 4789 | MISS | PATIL SNEHA VISHWANATH       | <i>[Signature]</i> |
| 75 | 4790 | MISS | PATIL SNEHAL BHAUSO          | <i>[Signature]</i> |
| 76 | 4791 | MISS | PAWAR SONAL SUNIL            | <i>[Signature]</i> |
| 77 | 4792 | MISS | PAWAR TANUJA PARSHURAM       | <i>[Signature]</i> |
| 78 | 4793 | MISS | SAVANE KAJAL MALHARI         | <i>S. Savande</i>  |
| 79 | 4794 | MISS | SAWAKHANDE NILAM BABAN       | <i>[Signature]</i> |
| 80 | 4796 | MISS | SUTAR VAISHALI UTTAM         | <i>[Signature]</i> |
| 81 | 4797 | MISS | THORBOLE SAROJA HARI         | <i>[Signature]</i> |
| 82 | 4798 | MISS | WHANVAD MADINA SHABBIR       | <i>[Signature]</i> |
| 83 | 4802 | MISS | MALI RADHIKA BALASO          | <i>[Signature]</i> |
| 84 | 4804 | MISS | NIRMALE RAJASHREE SUBHASH    | <i>[Signature]</i> |
| 85 | 4805 | MISS | NALAWADE SONALI GORAKHNATH   | <i>[Signature]</i> |
| 86 | 4795 | SHRI | SUTAR MANGESH SURESH         | <i>[Signature]</i> |
| 87 | 4803 | SHRI | ZAMBRE SHITALKUMAR BALASAHEB | <i>[Signature]</i> |
| 88 | 4869 | SHRI | MOHITE DHARMNATH VASANTRAO   | <i>[Signature]</i> |
| 89 | 4760 | MISS | BHAT ARATI PUNDLIK           | <i>[Signature]</i> |
| 90 | 4761 | MISS | CHAVAN KAJAL NAMDEV          | <i>[Signature]</i> |
| 91 | 4762 | MISS | CHAVAN PUSHPANJALI BALASO    | <i>[Signature]</i> |
| 92 | 4763 | MISS | CHAVAN VARSHA HANMANT        | <i>[Signature]</i> |

|     |      |      |                          |                  |
|-----|------|------|--------------------------|------------------|
| 93  | 4764 | MISS | DHERE DIPALI NITIN       | <u>Omush</u>     |
| 94  | 4765 | MISS | EDAKE SNEHAL AJIT        | S.Ashinde        |
| 95  | 4766 | MISS | JADHAV KAVITA BHIMRAO    | <u>Pade</u>      |
| 96  | 4767 | MISS | KALE ASHARANI ANANDA     | B.Salav          |
| 97  | 4768 | MISS | KARAPE VARSHARANI BALASO |                  |
| 98  | 4769 | MISS | KHARADE AKSHATA VITTHAL  | <u>Ritkshi</u>   |
| 99  | 4770 | MISS | KHARADE PRATIBHA TUKARAM | <u>P.P.</u>      |
| 100 | 4771 | MISS | KHATAL SUJATA HANMANT    | <u>Q.W.</u>      |
| 101 | 4772 | MISS | KUMBHAR GAUREE JAYSING   | <u>G.J.</u>      |
| 102 | 4773 | MISS | KUMBHAR KOMAL GANESH     | <u>K.K.</u>      |
| 103 | 4774 | MISS | LOHAR MEGHANA BALASO     | <u>Mumbale</u>   |
| 104 | 4775 | MISS | MANE SWAPNALI SHAHAJI    | <u>S.</u>        |
| 105 | 4776 | MISS | MOHITE KOMAL VITTHAL     | <u>G.mbe</u>     |
| 106 | 4777 | MISS | MOHITE VRUSHALI KISAN    | <u>N.Koli</u>    |
| 107 | 4778 | MISS | MORE SHARADA VISHWANATH  | <u>S.Sharada</u> |
| 108 | 4779 | MISS | NIKAM POOJA RAJARAM      | <u>Janika</u>    |
| 109 | 4780 | MISS | PATIL AMRUTA PRAKASH     | <u>M.Babge</u>   |
| 110 | 4781 | MISS | PATIL ARCHANA VIKAS      | <u>A.R.S.</u>    |
| 111 | 4782 | MISS | PATIL ASAVARI ARVIND     | <u>P.Ambale</u>  |
| 112 | 4783 | MISS | PATIL JAYASHREE SHAMRAO  | <u>J.S.</u>      |
| 113 | 4784 | MISS | PATIL KADAMBARI KUMAR    |                  |
| 114 | 4785 | MISS | PATIL NIKITA DILIP       | <u>V.D.Kale</u>  |
| 115 | 4786 | MISS | PATIL NILAM SAMPATRAO    | <u>N.S.</u>      |
| 116 | 4787 | MISS | PATIL PRAJAKTA LAXMAN    | <u>P.L.</u>      |



|     |      |      |                              |                |
|-----|------|------|------------------------------|----------------|
| 117 | 4788 | MISS | PATIL PRANALI RAGHUNATH      | Patil          |
| 118 | 4789 | MISS | PATIL SNEHA VISHWANATH       | Shankar.       |
| 119 | 4790 | MISS | PATIL SNEHAL BHAUSO          | K.B. Patil     |
| 120 | 4791 | MISS | PAWAR SONAL SUNIL            | PK             |
| 121 | 4792 | MISS | PAWAR TANUJA PARSHURAM       | N.P. Patil     |
| 122 | 4793 | MISS | SAVANE KAJAL MALHARI         | P.S. Gaikwad   |
| 123 | 4794 | MISS | SAWAKHANDE NILAM BABAN       | Patil          |
| 124 | 4796 | MISS | SUTAR VAISHALI UTTAM         | Patil          |
| 125 | 4797 | MISS | THORBOLE SAROJA HARI         | S.A. Tamboli   |
| 126 | 4798 | MISS | WHANVAD MADINA SHABBIR       | Rangh.         |
| 127 | 4802 | MISS | MALI RADHIKA BALASO          | Patil          |
| 128 | 4804 | MISS | NIRMALE RAJASHREE SUBHASH    | T.R. Budhwarke |
| 129 | 4805 | MISS | NALAWADE SONALI GORAKHNATH   | R.S. Navale    |
| 130 | 4795 | SHRI | SUTAR MANGESH SURESH         | A.M. Chavan    |
| 131 | 4803 | SHRI | ZAMBRE SHITALKUMAR BALASAHEB | Patil          |
| 132 | 4869 | SHRI | MOHITE DHARMNATH VASANTRAO   | O.P. Mohite    |
| 133 | 4760 | MISS | BHAT ARATI PUNDLIK           | Patil          |
| 134 | 4761 | MISS | CHAVAN KAJAL NAMDEV          | V.N. Narute    |
| 135 | 4762 | MISS | CHAVAN PUSHPANJALI BALASO    | Patil          |
| 136 | 4763 | MISS | CHAVAN VARSHA HANMANT        | Patil          |
| 137 | 4764 | MISS | DHERE DIPALI NITIN           | Patil          |
| 138 | 4765 | MISS | EDAKE SNEHAL AJIT            | Patil          |
| 139 | 4766 | MISS | JADHAV KAVITA BHIMRAO        | Patil          |
| 140 | 4767 | MISS | KALE ASHARANI ANANDA         | Patil          |

|     |      |      |                                  |                      |
|-----|------|------|----------------------------------|----------------------|
| 141 | 4768 | MISS | KARAPE VARSHARANI BALASO         | <u>AK</u>            |
| 142 | 4769 | MISS | KHARADE AKSHATA VITTHAL          | <u>SShite</u>        |
| 143 | 4770 | MISS | KHARADE PRATIBHA TUKARAM         | <u>Pratibha</u>      |
| 144 | 4771 | MISS | KHATAL SUJATA HANMANT            | <u>Sujata</u>        |
| 145 | 4772 | MISS | KUMBHAR GAUREE JAYSING           | <u>GBhosale</u>      |
| 146 | 4773 | MISS | KUMBHAR KOMAL GANESH             | <u>Komal</u>         |
| 147 | 4774 | MISS | LOHAR MEGHANA BALASO             | <u>S.S.S</u>         |
| 148 | 4625 | MISS | BELE JAYASHREE BALASO            | <u>Bhale</u>         |
| 149 | 4628 | MISS | CHAVAN AATMJA SANJAY             | <u>Sanjay</u>        |
| 150 | 4629 | MISS | CHAVAN ANUJA ARUN                | <u>A.S.G</u>         |
| 151 | 4630 | MISS | CHAVAN MANASI KRISHNDEV          | <u>P.D. Rajmane</u>  |
| 152 | 4631 | MISS | CHAVAN POOJA MANIK               | <u>Pooja</u>         |
| 153 | 4632 | MISS | CHAVAN RUTUJA SARJERAO           | <u>R.S. Sarjerao</u> |
| 154 | 4633 | MISS | CHAVAN SUJATA VITTHAL            | <u>Sujata</u>        |
| 155 | 4635 | MISS | CHOUGULE ASMITA ABHAY            | <u>Asmita</u>        |
| 156 | 4636 | MISS | DAMATE MANASI APPASO             | <u>Manasi</u>        |
| 157 | 4638 | MISS | GAIKWAD SWAPNALI ANIL            | <u>Swapnali</u>      |
| 158 | 4639 | MISS | GHAIL VIDYA SURESH               | <u>Vidya</u>         |
| 159 | 4642 | MISS | HINGMIRE SHRADDHA SUNIL          | <u>A.D. Eclake</u>   |
| 160 | 4645 | MISS | JADHAV POOJA SANJAY (list naahi) | <u>Pooja</u>         |
| 161 | 4646 | MISS | JADHAV RAVINA RAJENDRA           | <u>Ravina</u>        |
| 162 | 4647 | MISS | JADHAV SHWETA MAHADEV            | <u>Shweta</u>        |
| 163 | 4648 | MISS | JADHAV SNEHA JAGANNATH           | <u>Sneha</u>         |
| 164 | 4651 | MISS | JAGETAP RUTUJA KISAN             | <u>Rutuja</u>        |

|     |      |      |                            |                  |
|-----|------|------|----------------------------|------------------|
| 165 | 4652 | MISS | JAGTAP HARSHADA DADASAHEB  | <i>Jada.</i>     |
| 166 | 4653 | MISS | KAKAR SHUBHANGI SAMBHAJI   | <i>Kakar</i>     |
| 167 | 4655 | MISS | KAMBIRKAR ANJALI PRAKASH   | <i>Anjali</i>    |
| 168 | 4656 | MISS | KHARADE GOURI HANMANT      | <i>Gouri</i>     |
| 169 | 4659 | MISS | KOKATE DHANASHRI DHONDIRAM | <i>Dhanashri</i> |
| 170 | 4660 | MISS | KOLI SWATI ASHOK           | <i>SSK</i>       |

| Participants Distribution |        |     |
|---------------------------|--------|-----|
| Gender                    | Male   | 09  |
|                           | Female | 161 |
| Total                     |        | 170 |



(Mr. M.D. PATIL)

Course Coordinator

**HEAD**

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



































"ज्ञान, विद्यान आणि युवकंकार चांगली शिक्षण प्रसार" - शिक्षणमन्त्री डॉ. बापूजी कडंबे

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

Padmabhushan Dr.Vasantrodada Patil Mahavidyalaya, Tasgaon

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN INCOME TAX

Examination Attendance 2018-19

| Sr. No. | Name of the Student       | Signature   |
|---------|---------------------------|-------------|
| 1       | BHAT ARATI PUNDLIK        | APP         |
| 2       | CHAVAN KAJAL NAMDEV       | KNC         |
| 3       | CHAVAN PUSHPANJALI BALASO | R.B.C       |
| 4       | CHAVAN VARSHA HANMANT     | Play        |
| 5       | DHERE DIPALI NITIN        | Podshma     |
| 6       | EDAKE SNEHAL AJIT         | SAB         |
| 7       | JADHAV KAVITA BHIMRAO     | Jadhu       |
| 8       | KALE ASHARANI ANANDA      | Jeetbal     |
| 9       | KARAPE VARSHARANI BALASO  | KAR         |
| 10      | KHARADE AKSHATA VITTHAL   | DPati       |
| 11      | KHARADE PRATIBHA TUKARAM  | Pratibha    |
| 12      | KHATAL SUJATA HANMANT     | V.S.Hingmix |
| 13      | KUMBHAR GAUREE JAYSING    | Singmice    |
| 14      | KUMBHAR KOMAL GANESH      | KMall       |
| 15      | LOHAR MEGHANA BALASO      | Kashinde    |
| 16      | MANE SWAPNALI SHAHAJI     | Mane        |
| 17      | MOHITE KOMAL VITTHAL      | Gnade       |
| 18      | MOHITE VRUSHALI KISAN     | A.T.dubal   |
| 19      | MORE SHARADA VISHWANATH   | R.S.Jamade  |

|    |                              |                     |
|----|------------------------------|---------------------|
| 20 | NIKAM POOJA RAJARAM          | A.A.Bedge           |
| 21 | PATIL AMRUTA PRAKASH         | <del>V.P.H.</del>   |
| 22 | PATIL ARCHANA VIKAS          | <del>(A.C.M.)</del> |
| 23 | PATIL ASAVARI ARVIND         | AAP                 |
| 24 | PATIL JAYASHREE SHAMRAO      | <del>P.P.H.</del>   |
| 25 | PATIL KADAMBARI KUMAR        | K.K.P.              |
| 26 | PATIL NIKITA DILIP           | <del>N.P.P.</del>   |
| 27 | PATIL NILAM SAMPATRAO        | N.S.P               |
| 28 | PATIL PRAJAKTA LAXMAN        | PPL                 |
| 29 | PATIL PRANALI RAGHUNATH      | PRN                 |
| 30 | PATIL SNEHA VISHWANATH       | <del>P.V.S.</del>   |
| 31 | PATIL SNEHAL BHAUSO          | <del>S.B.</del>     |
| 32 | PAWAR SONAL SUNIL            | <del>S.S.P.</del>   |
| 33 | PAWAR TANUJA PARSHURAM       | <del>T.P.</del>     |
| 34 | SAVANE KAJAL MALHARI         | <del>S.M.</del>     |
| 35 | SAWAKHANDE NILAM BABAN       | <del>N.B.</del>     |
| 36 | SUTAR VAISHALI UTTAM         | VUS                 |
| 37 | THORBOLE SAROJA HARI         | <del>T.H.</del>     |
| 38 | WHANVAD MADINA SHABBIR       | <del>M.S.</del>     |
| 39 | MALI RADHIKA BALASO          | <del>M.R.B.</del>   |
| 40 | NIRMALE RAJASHREE SUBHASH    | <del>M.M.S.</del>   |
| 41 | NALAWADE SONALI GORAKHNATH   | <del>N.G.</del>     |
| 42 | SUTAR MANGESH SURESH         | <del>S.M.S.</del>   |
| 43 | ZAMBRE SHITALKUMAR BALASAHEB | <del>S.B.</del>     |

|    |                            |               |
|----|----------------------------|---------------|
| 44 | MOHITE DHARMNATH VASANTRAO | Hissudan      |
| 45 | BHAT ARATI PUNDLIK         | Bhat          |
| 46 | CHAVAN KAJAL NAMDEV        | Chavankhe     |
| 47 | CHAVAN PUSHPANJALI BALASO  | R. M. Chavhan |
| 48 | CHAVAN VARSHA HANMANT      | Chavan        |
| 49 | DHERE DIPALI NITIN         | Dhere         |
| 50 | EDAKE SNEHAL AJIT          | Nikhil        |
| 51 | JADHAV KAVITA BHIMRAO      | Siddharth     |
| 52 | KALE ASHARANI ANANDA       | Kamble        |
| 53 | KARAPE VARSHARANI BALASO   | Karape        |
| 54 | KHARADE AKSHATA VITTHAL    | Khare         |
| 55 | KHARADE PRATIBHA TUKARAM   | A. R. Sate    |
| 56 | KHATAL SUJATA HANMANT      | Khatal        |
| 57 | KUMBHAR GAUREE JAYSING     | G. Kumbhar    |
| 58 | KUMBHAR KOMAL GANESH       | Kumbhar       |
| 59 | LOHAR MEGHANA BALASO       | Lohar         |
| 60 | MANE SWAPNALI SHAHAJI      | Mane          |
| 61 | MOHITE KOMAL VITTHAL       | Mohite        |
| 62 | MOHITE VRUSHALI KISAN      | S. S. Khare   |
| 63 | MORE SHARADA VISHWANATH    | More          |
| 64 | NIKAM POOJA RAJARAM        | Nikam         |
| 65 | PATIL AMRUTA PRAKASH       | Patil         |
| 66 | PATIL ARCHANA VIKAS        | Patil         |
| 67 | PATIL ASAVARI ARVIND       | Patil         |


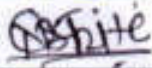
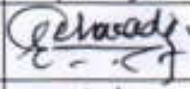
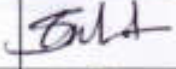



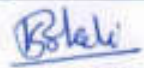


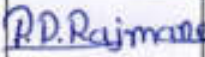
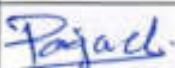
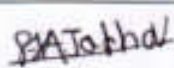



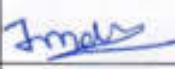
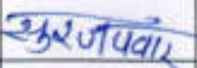
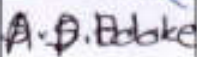

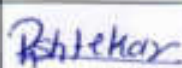
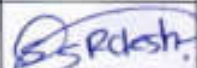
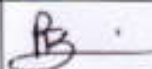

|    |                              |                    |
|----|------------------------------|--------------------|
| 68 | PATIL JAYASHREE SHAMRAO      | <u>Patil</u>       |
| 69 | PATIL KADAMBARI KUMAR        | <u>Patil</u>       |
| 70 | PATIL NIKITA DILIP           | <u>ng</u>          |
| 71 | PATIL NILAM SAMPATRAO        | <u>R.T.Patil</u>   |
| 72 | PATIL PRAJAKTA LAXMAN        | <u>Patil</u>       |
| 73 | PATIL PRANALI RAGHUNATH      | <u>Patil</u>       |
| 74 | PATIL SNEHA VISHWANATH       | <u>Skall</u>       |
| 75 | PATIL SNEHAL BHAUSO          | <u>Spatil</u>      |
| 76 | PAWAR SONAL SUNIL            | <u>SSP</u>         |
| 77 | PAWAR TANUJA PARSHURAM       | <u>Pawar</u>       |
| 78 | SAVANE KAJAL MALHARI         | <u>S.Savandade</u> |
| 79 | SAWAKHANDE NILAM BABAN       | <u>Sawakhande</u>  |
| 80 | SUTAR VAISHALI UTTAM         | <u>Sutar</u>       |
| 81 | THORBOLE SAROJA HARI         | <u>Thorbole</u>    |
| 82 | WHANVAD MADINA SHABBIR       | <u>W.M.S.</u>      |
| 83 | MALI RADHIKA BALASO          | <u>Malik</u>       |
| 84 | NIRMALE RAJASHREE SUBHASH    | <u>SBV</u>         |
| 85 | NALAWADE SONALI GORAKHNATH   | <u>Nalawade</u>    |
| 86 | SUTAR MANGESH SURESH         | <u>S.M.S.</u>      |
| 87 | ZAMBRE SHITALKUMAR BALASAHEB | <u>Zambre</u>      |
| 88 | MOHITE DHARMNATH VASANTRAO   | <u>Mohite</u>      |
| 89 | BHAT ARATI PUNDLIK           | <u>Bhat</u>        |
| 90 | CHAVAN KAJAL NAMDEV          | <u>Chavan</u>      |
| 91 | CHAVAN PUSHPANJALI BALASO    | <u>Chavan</u>      |
| 92 | CHAVAN VARSHA HANMANT        | <u>Chavi</u>       |

|     |                          |                      |
|-----|--------------------------|----------------------|
| 93  | DHERE DIPALI NITIN       | <u>Amesh</u>         |
| 94  | EDAKE SNEHAL AJIT        | S.A. Shinde          |
| 95  | JADHAV KAVITA BHIMRAO    | <del>Patil</del>     |
| 96  | KALE ASHARANI ANANDA     | P. S. Jadhav         |
| 97  | KARAPE VARSHARANI BALASO | <u>V. S. Jadhav</u>  |
| 98  | KHARADE AKSHATA VITTHAL  | <u>U. K. Kharade</u> |
| 99  | KHARADE PRATIBHA TUKARAM | <u>P. Kharade</u>    |
| 100 | KHATAL SUJATA HANMANT    | <del>Patil</del>     |
| 101 | KUMBHAR GAUREE JAYSING   | <del>Patil</del>     |
| 102 | KUMBHAR KOMAL GANESH     | <del>Patil</del>     |
| 103 | LOHAR MEGHANA BALASO     | <u>P. Lohar</u>      |
| 104 | MANE SWAPNALI SHAHAJI    | <u>P. Mane</u>       |
| 105 | MOHITE KOMAL VITTHAL     | <del>Patil</del>     |
| 106 | MOHITE VRUSHALI KISAN    | <u>M. K. Mohite</u>  |
| 107 | MORE SHARADA VISHWANATH  | <u>S. More</u>       |
| 108 | NIKAM POOJA RAJARAM      | <del>Patil</del>     |
| 109 | PATIL AMRUTA PRAKASH     | <u>P. Patil</u>      |
| 110 | PATIL ARCHANA VIKAS      | <u>A. Patil</u>      |
| 111 | PATIL ASAVARI ARVIND     | <u>P. Patil</u>      |
| 112 | PATIL JAYASHREE SHAMRAO  | <u>J. Patil</u>      |
| 113 | PATIL KADAMBARI KUMAR    | <u>K. Patil</u>      |
| 114 | PATIL NIKITA DILIP       | <u>N. D. Patil</u>   |
| 115 | PATIL NILAM SAMPATRAO    | <u>N. S. Patil</u>   |
| 116 | PATIL PRAJAKTA LAXMAN    | <u>P. Patil</u>      |

C. G. Mule

|     |                              |                       |
|-----|------------------------------|-----------------------|
| 117 | PATIL PRANALI RAGHUNATH      | <u>Patil</u>          |
| 118 | PATIL SNEHA VISHWANATH       | <u>Sneha</u>          |
| 119 | PATIL SNEHAL BHAUSO          | <u>K.B Patil</u>      |
| 120 | PAWAR SONAL SUNIL            | <u>Pawar</u>          |
| 121 | PAWAR TANUJA PARSHURAM       | <u>NPawar</u>         |
| 122 | SAVANE KAJAL MALHARI         | <u>P.S. Gaikwad</u>   |
| 123 | SAWAKHANDE NILAM BABAN       | <u>SAWAKHANDE</u>     |
| 124 | SUTAR VAISHALI UTTAM         | <u>V.S. Sutar</u>     |
| 125 | THORBOLE SAROJA HARI         | <u>S.A. Tamboli</u>   |
| 126 | WHANVAD MADINA SHABBIR       | <u>Whanvad</u>        |
| 127 | MALI RADHIKA BALASO          | <u>Balaso</u>         |
| 128 | NIRMALE RAJASHREE SUBHASH    | <u>T.R. Bhalavate</u> |
| 129 | NALAWADE SONALI GORAKHNATH   | <u>K.S. Nalawade</u>  |
| 130 | SUTAR MANGESH SURESH         | <u>A.M. Chavan</u>    |
| 131 | ZAMBRE SHITALKUMAR BALASAHEB | <u>Zambre</u>         |
| 132 | MOHITE DHARMNATH VASANTRAO   | <u>O.P. Mohite</u>    |
| 133 | BHAT ARATI PUNDLIK           | <u>Arati Patil</u>    |
| 134 | CHAVAN KAJAL NAMDEV          | <u>V.N. Murhe</u>     |
| 135 | CHAVAN PUSHPANJALI BALASO    | <u>Pusphasale</u>     |
| 136 | CHAVAN VARSHA HANMANT        | <u>Chavan</u>         |
| 137 | DHERE DIPALI NITIN           | <u>Dhere</u>          |
| 138 | EDAKE SNEHAL AJIT            | <u>Edake</u>          |
| 139 | JADHAV KAVITA BHIMRAO        | <u>Bhimrao</u>        |
| 140 | KALE ASHARANI ANANDA         | <u>Kale</u>           |



|     |                                  |   |
|-----|----------------------------------|---|
| 141 | KARAPE VARSHARANI BALASO         |     |
| 142 | KHARADE AKSHATA VITTHAL          |    |
| 143 | KHARADE PRATIBHA TUKARAM         |    |
| 144 | KHATAL SUJATA HANMANT            |     |
| 145 | KUMBHAR GAUREE JAYSING           |    |
| 146 | KUMBHAR KOMAL GANESH             |    |
| 147 | LOHAR MEGHANA BALASO             |    |
| 148 | BELE JAYASHREE BALASO            |    |
| 149 | CHAVAN AATMJA SANJAY             |    |
| 150 | CHAVAN ANUJA ARUN                |    |
| 151 | CHAVAN MANASI KRISHNDEV          |    |
| 152 | CHAVAN POOJA MANIK               |    |
| 153 | CHAVAN RUTUJA SARJERAO           |  |
| 154 | CHAVAN SUJATA VITTHAL            |  |
| 155 | CHOUGULE ASMITA ABHAY            |  |
| 156 | DAMATE MANASI APPASO             |  |
| 157 | GAIKWAD SWAPNALI ANIL            |  |
| 158 | GHAIL VIDYA SURESH               |  |
| 159 | HINGMIRE SHRADDHA SUNIL          |  |
| 160 | JADHAV POOJA SANJAY (list naahi) |  |
| 161 | JADHAV RAVINA RAJENDRA           |  |
| 162 | JADHAV SHWETA MAHADEV            |  |
| 163 | JADHAV SNEHA JAGANNATH           |  |
| 164 | JAGETAP RUTUJA KISAN             |   |

|     |                            |                   |
|-----|----------------------------|-------------------|
| 165 | JAGTAP HARSHADA DADASAHEB  | <i>Sada.</i>      |
| 166 | KAKAR SHUBHANGI SAMBHAJI   | <i>K.K. Patil</i> |
| 167 | KAMBIRKAR ANJALI PRAKASH   | <i>Anjali</i>     |
| 168 | KHARADE GOURI HANMANT      | <i>Gour</i>       |
| 169 | KOKATE DHANASHRI DHONDIRAM | <i>Dhanashri</i>  |
| 170 | KOLI SWATI ASHOK           | <i>Swati Koli</i> |

(Mr. M.D. PATIL.)  
Course Coordinator

"ज्ञान, विज्ञान आणि सुसंस्कार घांसाटी शिक्षण प्रसार" - शिक्षणमहर्षी डॉ. बापूजी साळंके

Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

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

**DEPARTMENT OF COMMERCE**

**CERTIFICATE COURSE IN INCOME TAX 2018-19**

**Day & Date: Monday 11/03/2019**

**Total Marks: 60**

**Time: 10:00am to 12:00pm**

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

1. Nitin is the marketing manager of M&M Ltd., Mumbai. From the following details compute the salary income of Mr. Nitin for the assessment year 2019-20. 15
- (i) Basic salary (per month) ` 60,000.
  - (ii) Dearness allowance = 50% of basic salary.
  - (iii) Motor car owned by employer given to employee. Entire running expenses are met by the employer and the car is used for both official and personal purpose by the employee. The engine cubic capacity is above 1.6 litres.
  - (iv) Provident fund contribution of both employer and employee at 15% of basic salary.
  - (v) Accommodation owned by the employer is given to the employee. A sum of ` 5,000 per month is deducted towards accommodation from the salary of employee.
  - (vi) Life insurance premium on policy taken by employee paid by the employer during the year ` 45,000.
  - (vii) The employer provides free education facility for Mr. Nitin's daughter in a school maintained by the employer. Cost of education in similar school is ` 800 per month.
  - (viii) Cost of lunch provided by the employer during office hours ` 18,000.
2. State, with reasons, whether the following items are allowable as deduction in computation of income of Tyagi Aluminium Limited under the head 'profits and gains from business. 15
- (i) Contribution of ` 1,20,000 to political party on the occasion of its silver jubilee.
  - (ii) Interest of ` 80,000 paid to bank on loan taken and utilised for payment of dividend.

(iii) Fees of ₹ 75,000 paid to independent director for attending board meetings without deduction of tax at source under section 194J.

(iv) Interest of ₹ 40,000 on bank overdraft utilised for payment of dividend.

(v) Few customers are irregular in payment of dues against sale proceeds, for which provision for bad and doubtful debts has been created by debiting Statement of Profit & Loss.

3. Mr. Ashok owns two buildings which are let out during the financial year 2015-16. The relevant details are as under:

15

| Particulars                               | House-I     | House-II   |
|---|-------------|------------|
|   | Residential | Commercial |
| Municipal valuation                       | 1,80,000    | 3,60,000   |
| Standard rent                             | 1,50,000    | 3,00,000   |
| Actual rent                               | 2,40,000    | 6,00,000   |
| Municipal taxes - paid                    | 20,000      | 30,000     |
| Municipal taxes - outstanding             | 10,000      | 15,000     |
| Interest on moneys borrowed - paid        | 60,000      | 20,000     |
| Interest on moneys borrowed - outstanding | 1,00,000    | 60,000     |
| Housing loan principal repaid to bank     | 50,000      | 30,000     |

You are requested to compute income of Mr. Ashok under the head "Income from House property" for the assessment year 2019-20.

4. Write Short Notes (Any Three)

15

- Assessment Year
- Previous Year
- Agriculture Income
- Allowances any five

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Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

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

**DEPARTMENT OF COMMERCE**

**CERTIFICATE COURSE IN INCOME TAX**

**2018-19**

**Result**

| Sr. No. | Roll No. | Gender | Name of the Student       | Marks Out of 60 | Marks Out of 40 |
|---------|----------|--------|---------------------------|-----------------|-----------------|
| 1       | 4760     | MISS   | BHAT ARATI PUNDLIK        | 42              | 30              |
| 2       | 4761     | MISS   | CHAVAN KAJAL NAMDEV       | 42              | 36              |
| 3       | 4762     | MISS   | CHAVAN PUSHPANJALI BALASO | 38              | 34              |
| 4       | 4763     | MISS   | CHAVAN VARSHA HANMANT     | 50              | 38              |
| 5       | 4764     | MISS   | DHERE DIPALI NITIN        | 52              | 38              |
| 6       | 4765     | MISS   | EDAKE SNEHAL AJIT         | 54              | 34              |
| 7       | 4766     | MISS   | JADHAV KAVITA BHIMRAO     | 44              | 36              |
| 8       | 4767     | MISS   | KALE ASHARANI ANANDA      | 46              | 28              |
| 9       | 4768     | MISS   | KARAPE VARSHARANI BALASO  | 48              | 28              |
| 10      | 4769     | MISS   | KHARADE AKSHATA VITTHAL   | 48              | 26              |
| 11      | 4770     | MISS   | KHARADE PRATIBHA TUKARAM  | 54              | 24              |
| 12      | 4771     | MISS   | KHATAL SUJATA HANMANT     | 52              | 28              |
| 13      | 4772     | MISS   | KUMBHAR GAUREE JAYSING    | 36              | 26              |
| 14      | 4773     | MISS   | KUMBHAR KOMAL GANESH      | 38              | 30              |
| 15      | 4774     | MISS   | LOHAR MEGHANA BALASO      | 34              | 36              |
| 16      | 4775     | MISS   | MANE SWAPNALI SHAHAJI     | 46              | 34              |
| 17      | 4776     | MISS   | MOHITE KOMAL VITTHAL      | 42              | 38              |
| 18      | 4777     | MISS   | MOHITE VRUSHALI KISAN     | 32              | 34              |

|    |      |      |                              |    |    |
|----|------|------|------------------------------|----|----|
| 19 | 4778 | MISS | MORE SHARADA VISHWANATH      | 30 | 30 |
| 20 | 4779 | MISS | NIKAM POOJA RAJARAM          | 34 | 30 |
| 21 | 4780 | MISS | PATIL AMRUTA PRAKASH         | 52 | 34 |
| 22 | 4781 | MISS | PATIL ARCHANA VIKAS          | 54 | 28 |
| 23 | 4782 | MISS | PATIL ASAVARI ARVIND         | 50 | 28 |
| 24 | 4783 | MISS | PATIL JAYASHREE SHAMRAO      | 54 | 22 |
| 25 | 4784 | MISS | PATIL KADAMBARI KUMAR        | 26 | 24 |
| 26 | 4785 | MISS | PATIL NIKITA DILIP           | 28 | 24 |
| 27 | 4786 | MISS | PATIL NILAM SAMPATRAO        | 30 | 28 |
| 28 | 4787 | MISS | PATIL PRAJAKTA LAXMAN        | 34 | 28 |
| 29 | 4788 | MISS | PATIL PRANALI RAGHUNATH      | 38 | 32 |
| 30 | 4789 | MISS | PATIL SNEHA VISHWANATH       | 30 | 26 |
| 31 | 4790 | MISS | PATIL SNEHAL BHAUSO          | 36 | 34 |
| 32 | 4791 | MISS | PAWAR SONAL SUNIL            | 38 | 24 |
| 33 | 4792 | MISS | PAWAR TANUJA PARSHURAM       | 42 | 26 |
| 34 | 4793 | MISS | SAVANE KAJAL MALHARI         | 44 | 22 |
| 35 | 4794 | MISS | SAWAKHANDE NILAM BABAN       | 42 | 20 |
| 36 | 4796 | MISS | SUTAR VAISHALI UTTAM         | 44 | 24 |
| 37 | 4797 | MISS | THORBOLE SAROJA HARI         | 50 | 26 |
| 38 | 4798 | MISS | WHANVAD MADINA SHABBIR       | 46 | 28 |
| 39 | 4802 | MISS | MALI RADHIKA BALASO          | 48 | 32 |
| 40 | 4804 | MISS | NIRMALE RAJASHREE SUBHASH    | 48 | 28 |
| 41 | 4805 | MISS | NALAWADE SONALI GORAKHNATH   | 46 | 26 |
| 42 | 4795 | SHRI | SUTAR MANGESH SURESH         | 36 | 26 |
| 43 | 4803 | SHRI | ZAMBRE SHITALKUMAR BALASAHEB | 36 | 30 |
| 44 | 4869 | SHRI | MOHITE DHARMNATH VASANTRAO   | 34 | 30 |
| 45 | 4760 | MISS | BHAT ARATI PUNDLIK           | 28 | 24 |

|    |      |      |                           |    |    |
|----|------|------|---------------------------|----|----|
| 46 | 4761 | MISS | CHAVAN KAJAL NAMDEV       | 26 | 24 |
| 47 | 4762 | MISS | CHAVAN PUSHPANJALI BALASO | 40 | 28 |
| 48 | 4763 | MISS | CHAVAN VARSHA HANMANT     | 46 | 26 |
| 49 | 4764 | MISS | DHERE DIPALI NITIN        | 52 | 30 |
| 50 | 4765 | MISS | EDAKE SNEHAL AJIT         | 56 | 30 |
| 51 | 4766 | MISS | JADHAV KAVITA BHIMRAO     | 42 | 26 |
| 52 | 4767 | MISS | KALE ASHARANI ANANDA      | 46 | 24 |
| 53 | 4768 | MISS | KARAPE VARSHARANI BALASO  | 58 | 32 |
| 54 | 4769 | MISS | KHARADE AKSHATA VITTHAL   | 42 | 26 |
| 55 | 4770 | MISS | KHARADE PRATIBHA TUKARAM  | 57 | 24 |
| 56 | 4771 | MISS | KHATAL SUJATA HANMANT     | 42 | 28 |
| 57 | 4772 | MISS | KUMBHAR GAUREE JAYSING    | 42 | 30 |
| 58 | 4773 | MISS | KUMBHAR KOMAL GANESH      | 36 | 34 |
| 59 | 4774 | MISS | LOHAR MEGHANA BALASO      | 32 | 36 |
| 60 | 4775 | MISS | MANE SWAPNALI SHAHAJI     | 34 | 37 |
| 61 | 4776 | MISS | MOHITE KOMAL VITTHAL      | 40 | 32 |
| 62 | 4777 | MISS | MOHITE VRUSHALI KISAN     | 48 | 36 |
| 63 | 4778 | MISS | MORE SHARADA VISHWANATH   | 47 | 34 |
| 64 | 4779 | MISS | NIKAM POOJA RAJARAM       | 46 | 38 |
| 65 | 4780 | MISS | PATIL AMRUTA PRAKASH      | 41 | 36 |
| 66 | 4781 | MISS | PATIL ARCHANA VIKAS       | 40 | 32 |
| 67 | 4782 | MISS | PATIL ASAVARI ARVIND      | 42 | 34 |
| 68 | 4783 | MISS | PATIL JAYASHREE SHAMRAO   | 50 | 38 |
| 69 | 4784 | MISS | PATIL KADAMBARI KUMAR     | 42 | 34 |
| 70 | 4785 | MISS | PATIL NIKITA DILIP        | 47 | 34 |
| 71 | 4786 | MISS | PATIL NILAM SAMPATRAO     | 43 | 32 |
| 72 | 4787 | MISS | PATIL PRAJAKTA LAXMAN     | 43 | 26 |

|    |      |      |                              |    |    |
|----|------|------|------------------------------|----|----|
| 73 | 4788 | MISS | PATIL PRANALI RAGHUNATH      | 41 | 24 |
| 74 | 4789 | MISS | PATIL SNEHA VISHWANATH       | 34 | 36 |
| 75 | 4790 | MISS | PATIL SNEHAL BHAUSO          | 34 | 34 |
| 76 | 4791 | MISS | PAWAR SONAL SUNIL            | 43 | 36 |
| 77 | 4792 | MISS | PAWAR TANUJA PARSHURAM       | 37 | 34 |
| 78 | 4793 | MISS | SAVANE KAJAL MALHARI         | 37 | 28 |
| 79 | 4794 | MISS | SAWAKHANDE NILAM BABAN       | 42 | 30 |
| 80 | 4796 | MISS | SUTAR VAISHALI UTTAM         | 41 | 30 |
| 81 | 4797 | MISS | THORBOLE SAROJA HARI         | 47 | 24 |
| 82 | 4798 | MISS | WHANVAD MADINA SHABBIR       | 46 | 24 |
| 83 | 4802 | MISS | MALI RADHIKA BALASO          | 47 | 26 |
| 84 | 4804 | MISS | NIRMALE RAJASHREE SUBHASH    | 48 | 28 |
| 85 | 4805 | MISS | NALAWADE SONALI GORAKHNATH   | 48 | 32 |
| 86 | 4795 | SHRI | SUTAR MANGESH SURESH         | 43 | 38 |
| 87 | 4803 | SHRI | ZAMBRE SHITALKUMAR BALASAHEB | 43 | 34 |
| 88 | 4869 | SHRI | MOHITE DHARMNATH VASANTRAO   | 47 | 36 |
| 89 | 4760 | MISS | BHAT ARATI PUNDLIK           | 46 | 22 |
| 90 | 4761 | MISS | CHAVAN KAJAL NAMDEV          | 47 | 28 |
| 91 | 4762 | MISS | CHAVAN PUSHPANJALI BALASO    | 43 | 38 |
| 92 | 4763 | MISS | CHAVAN VARSHA HANMANT        | 46 | 32 |
| 93 | 4764 | MISS | DHERE DIPALI NITIN           | 47 | 32 |
| 94 | 4765 | MISS | EDAKE SNEHAL AJIT            | 48 | 28 |
| 95 | 4766 | MISS | JADHAV KAVITA BHIMRAO        | 47 | 30 |
| 96 | 4767 | MISS | KALE ASHARANI ANANDA         | 41 | 30 |
| 97 | 4768 | MISS | KARAPE VARSHARANI BALASO     | 41 | 38 |
| 98 | 4769 | MISS | KHARADE AKSHATA VITTHAL      | 41 | 28 |
| 99 | 4770 | MISS | KHARADE PRATIBHA TUKARAM     | 34 | 30 |



|     |      |      |                         |    |    |
|-----|------|------|-------------------------|----|----|
| 100 | 4771 | MISS | KHATAL SUJATA HANMANT   | 34 | 36 |
| 101 | 4772 | MISS | KUMBHAR GAUREE JAYSING  | 36 | 34 |
| 102 | 4773 | MISS | KUMBHAR KOMAL GANESH    | 38 | 38 |
| 103 | 4774 | MISS | LOHAR MEGHANA BALASO    | 42 | 38 |
| 104 | 4775 | MISS | MANE SWAPNALI SHAHAJI   | 45 | 34 |
| 105 | 4776 | MISS | MOHITE KOMAL VITTHAL    | 52 | 36 |
| 106 | 4777 | MISS | MOHITE VRUSHALI KISAN   | 54 | 28 |
| 107 | 4778 | MISS | MORE SHARADA VISHWANATH | 52 | 28 |
| 108 | 4779 | MISS | NIKAM POOJA RAJARAM     | 38 | 26 |
| 109 | 4780 | MISS | PATIL AMRUTA PRAKASH    | 26 | 24 |
| 110 | 4781 | MISS | PATIL ARCHANA VIKAS     | 30 | 28 |
| 111 | 4782 | MISS | PATIL ASAVARI ARVIND    | 34 | 26 |
| 112 | 4783 | MISS | PATIL JAYASHREE SHAMRAO | 28 | 30 |
| 113 | 4784 | MISS | PATIL KADAMBARI KUMAR   | 24 | 36 |
| 114 | 4785 | MISS | PATIL NIKITA DILIP      | 50 | 34 |
| 115 | 4786 | MISS | PATIL NILAM SAMPATRAO   | 52 | 38 |
| 116 | 4787 | MISS | PATIL PRAJAKTA LAXMAN   | 52 | 34 |
| 117 | 4788 | MISS | PATIL PRANALI RAGHUNATH | 34 | 30 |
| 118 | 4789 | MISS | PATIL SNEHA VISHWANATH  | 32 | 30 |
| 119 | 4790 | MISS | PATIL SNEHAL BHAUSO     | 38 | 34 |
| 120 | 4791 | MISS | PAWAR SONAL SUNIL       | 38 | 28 |
| 121 | 4792 | MISS | PAWAR TANUJA PARSHURAM  | 26 | 28 |
| 122 | 4793 | MISS | SAVANE KAJAL MALHARI    | 30 | 22 |
| 123 | 4794 | MISS | SAWAKHANDE NILAM BABAN  | 34 | 24 |
| 124 | 4796 | MISS | SUTAR VAISHALI UTTAM    | 34 | 24 |
| 125 | 4797 | MISS | THORBOLE SAROJA HARI    | 38 | 28 |
| 126 | 4798 | MISS | WHANVAD MADINA SHABBIR  | 38 | 28 |

|     |      |      |                              |    |    |
|-----|------|------|------------------------------|----|----|
| 127 | 4802 | MISS | MALI RADHIKA BALASO          | 36 | 32 |
| 128 | 4804 | MISS | NIRMALE RAJASHREE SUBHASH    | 28 | 26 |
| 129 | 4805 | MISS | NALAWADE SONALI GORAKHNATH   | 26 | 34 |
| 130 | 4795 | SHRI | SUTAR MANGESH SURESH         | 30 | 24 |
| 131 | 4803 | SHRI | ZAMBRE SHITALKUMAR BALASAHEB | 42 | 26 |
| 132 | 4869 | SHRI | MOHITE DHARMNATH VASANTRAO   | 50 | 22 |
| 133 | 4760 | MISS | BHAT ARATI PUNDLIK           | 54 | 20 |
| 134 | 4761 | MISS | CHAVAN KAJAL NAMDEV          | 32 | 24 |
| 135 | 4762 | MISS | CHAVAN PUSHPANJALI BALASO    | 36 | 26 |
| 136 | 4763 | MISS | CHAVAN VARSHA HANMANT        | 38 | 28 |
| 137 | 4764 | MISS | DHERE DIPALI NITIN           | 26 | 32 |
| 138 | 4765 | MISS | EDAKE SNEHAL AJIT            | 30 | 28 |
| 139 | 4766 | MISS | JADHAV KAVITA BHIMRAO        | 34 | 26 |
| 140 | 4767 | MISS | KALE ASHARANI ANANDA         | 28 | 26 |
| 141 | 4768 | MISS | KARAPE VARSHARANI BALASO     | 24 | 30 |
| 142 | 4769 | MISS | KHARADE AKSHATA VITTHAL      | 50 | 30 |
| 143 | 4770 | MISS | KHARADE PRATIBHA TUKARAM     | 52 | 24 |
| 144 | 4771 | MISS | KHATAL SUJATA HANMANT        | 52 | 24 |
| 145 | 4772 | MISS | KUMBHAR GAUREE JAYSING       | 34 | 28 |
| 146 | 4773 | MISS | KUMBHAR KOMAL GANESH         | 32 | 26 |
| 147 | 4774 | MISS | LOHAR MEGHANA BALASO         | 38 | 30 |
| 148 | 4625 | MISS | BELE JAYASHREE BALASO        | 34 | 30 |
| 149 | 4628 | MISS | CHAVAN AATMJA SANJAY         | 28 | 26 |
| 150 | 4629 | MISS | CHAVAN ANUJA ARUN            | 28 | 24 |
| 151 | 4630 | MISS | CHAVAN MANASI KRISHNDEV      | 24 | 32 |
| 152 | 4631 | MISS | CHAVAN POOJA MANIK           | 30 | 26 |
| 153 | 4632 | MISS | CHAVAN RUTUJA SARJERAO       | 36 | 24 |

|     |      |      |                                  |    |    |
|-----|------|------|----------------------------------|----|----|
| 154 | 4633 | MISS | CHAVAN SUJATA VITTHAL            | 40 | 28 |
| 155 | 4635 | MISS | CHOUGULE ASMITA ABHAY            | 42 | 24 |
| 156 | 4636 | MISS | DAMATE MANASI APPASO             | 44 | 26 |
| 157 | 4638 | MISS | GAIKWAD SWAPNALI ANIL            | 46 | 22 |
| 158 | 4639 | MISS | GHAIL VIDYA SURESH               | 48 | 28 |
| 159 | 4642 | MISS | HINGMIRE SHRADDHA SUNIL          | 48 | 28 |
| 160 | 4645 | MISS | JADHAV POOJA SANJAY (list naahi) | 40 | 28 |
| 161 | 4646 | MISS | JADHAV RAVINA RAJENDRA           | 38 | 20 |
| 162 | 4647 | MISS | JADHAV SHWETA MAHADEV            | 36 | 24 |
| 163 | 4648 | MISS | JADHAV SNEHA JAGANNATH           | 40 | 24 |
| 164 | 4651 | MISS | JAGETAP RUTUJA KISAN             | 40 | 30 |
| 165 | 4652 | MISS | JAGTAP HARSHADA DADASAHEB        | 42 | 28 |
| 166 | 4653 | MISS | KAKAR SHUBHANGI SAMBHAJI         | 44 | 28 |
| 167 | 4655 | MISS | KAMBIRKAR ANJALI PRAKASH         | 46 | 28 |
| 168 | 4656 | MISS | KHARADE GOURI HANMANT            | 48 | 20 |
| 169 | 4659 | MISS | KOKATE DHANASHRI DHONDIRAM       | 48 | 24 |
| 170 | 4660 | MISS | KOLI SWATI ASHOK                 | 40 | 24 |



Mr. M.D. Patil  
Course Coordinator  
**HEAD**  
Department of Commerce  
P.D.V.P.College, Tasgaon.

$\frac{42}{60}$  ✓

Mohite Komal Vitthal  
B.com. III  
Roll No. 4776

### Certificate Course In Income Tax

Q.No. 1

Income from Salary of Mr. Nitin  
A.Y. - 2016-17

| Particulars                        | Rs.              |
|------------------------------------|------------------|
| Basic Salary                       | 7,20,000         |
| Dearness allowance [50% of salary] | 3,60,000         |
| Motor Car [2,400 x 12]             | 28,800           |
| Provident fund contribution        | 21,600           |
| Rent free accommodation            | 48,000           |
| Life Insurance premium             | 45,000           |
| Education Allowance                | Nil              |
| Cost of Lunch                      | Nil              |
| <b>Income from Salary</b>          | <b>12,23,400</b> |

i) Motor Car - The engine cubic capacity is above 1.6 lit.  
= Rs. 2,400 x 12

ii) P.P.F (15%) Excess over 12%. Rs. 7,200 x 3%

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Q.No. 2 Calculation of Gross Annual value of Home

| Particulars                       | RS.      | RS.      |
|-----------------------------------|----------|----------|
| a) Municipal Ratable value        | 1,05,000 | 1,05,000 |
| b) Fair Rental Value              | 1,07,000 | 1,07,000 |
| Whichever is higher (a & b)       | 1,07,000 | 1,07,000 |
| c) Standard Rent                  | 1,35,000 | 1,35,000 |
| (b & c) Whichever is higher lower | 1,07,000 | 1,07,000 |
| Actual Rent                       | 1,12,000 | 1,07,000 |
| Gross Annual Value                | 1,12,000 | 1,07,000 |

Q.3 3 Income from House property of Mr. Mr. Ashok.

| Particulars               | House-I<br>₹ | House-I<br>₹ | House-II<br>₹ | House-II<br>₹ |
|---------------------------|--------------|--------------|---------------|---------------|
| Gross Annual Value        | -            | 2,40,000     | -             | 6,00,000      |
| Less:- Municipal tax paid |              | 20,000       |               | 30,000        |
| Municipal tax o/s         | -            | -            | -             | -             |
| Net Annual Value          |              | 2,20,000     |               | 5,70,000      |
| Less:- Deduction u/s 24   |              |              |               |               |
| 30% of net Annual Value   | 66,000       |              | 1,71,000      |               |
| Interest on loan          | 60,000       |              | 20,000        |               |
| O/S Interest on loan      | 1,00,000     |              | 60,000        |               |
|                           |              | 2,26,000     |               | 2,51,000      |
| Income from property      |              | (6,000)      |               | 3,19,000      |
| Income from H.P           |              |              |               | 3,13,000      |
| Less:- Principal amount   |              |              |               | 50,000        |
| Total Income              |              |              |               | 3,63,000      |

Q. 4

a) Assessment Year:-

Assessment year is the year in which one file income tax returns of the year prior to it. It is the year in which the income that one has earned in the financial year that is just ended is evaluated. For example financial year 2014-15 the assessment year will be 2015-16. Assessment year, tax filing Assessment year, Tax payment assessment year explained the meaning of assessment year.

b) Agriculture Income:-

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