

“ज्ञान विज्ञान आणि सुसंस्कार यांसाठी शिक्षणप्रसार” - शिक्षणमहर्षी डॉ. बापूजी साळुंखे  
Shri Swami Vivekanand Shikshan Sanstha, Kolhapur's  
Padmabhushan Dr. Vasantraodada Patil Mahavidyalaya, Tasgaon  
Department of Commerce

नोटीस

दिनांक २३.१२.२०१९

वी.कॉम. भाग ३ मधिल सर्व विद्यार्थ्यांना कळविण्यात येते की, शै.वर्ष २०१९.२० मध्ये विभागाच्या वतीने **Certificate course 'Income Tax'** सुरू करण्यात आला आहे. सदर कोर्स दिनांक ०१.०१.२०२० ते ११.०३.२०२० या कालावधित घेण्यात येणार आहे याची सर्व विद्यार्थ्यांनी नोंद घ्यावी.

  
डॉ. अमोल सोनवले  
HEAD  
Department of Commerce  
P.D.V.P.College, Tasgaon.

  
डॉ. मिलिंद हजरे  
प्राचार्य  
पद्मभूषण डॉ. वसंतरावदादा पाटील  
ब्रह्मविद्यालय, तासगाव (जि. सांगली)



“Dissemination of Education for Knowledge, Science and Culture”

-Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha, Kolhapur Sanchlit

**Padmabhushan Dr. Vasantraodada Patil Mahavidyalaya**

Tasgaon, Dist- Sangli, Pin-416312

**DEPARTMENT OF COMMERCE**

**&**

**CERTIFICATE COURSE IN INCOME TAX**

**GUEST LECTURE: INTRODUCTION TO INCOME TAX**

Date: 20<sup>th</sup> January 2020

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**Inauguration Function**

<b>Welcome and Introduction</b>	<b>: Dr. Amol Sonawale</b>
<b>Chief Guest</b>	<b>: Mr. Ritesh More Career Counseling officer, Vishwa ITAP Academy, Kolhapur</b>
<b>President</b>	<b>: Prin. Dr. Milind Hujare</b>
<b>Chief Presence</b>	<b>: Prof. K.S. Patil Prof. J.A. Yadav</b>
<b>Vote of Thanks</b>	<b>: Prof. G.R. Patil</b>
<b>Anchoring</b>	<b>: Prof. Varsha Shinde</b>

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**Venue: Room. No. 28**

**Time: 9:30am**



“ ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षणप्रसार ” - शिक्षणमहर्षी डॉ. बापूजी साळुंखे

श्री स्वामी विवेकानंद शिक्षण संस्था, कोल्हापूर संचलित

**पद्मभूषण डॉ. वसंतरावदादा पाटील महाविद्यालय**

तासगाव, जि. सांगली, पिन - ४१६ ३१२ STD : ०२३४६- २५० ६६५, २५० ५७५ FAX : २५०५७५

• शिवाजी विद्यापीठ, कोल्हापूर संलग्न •

ई-मेल : san.pdvpm.tas@gmail.com वेबसाईट : www.pdvpmtasgaon.edu.in

स्थापना सन - जून १९६२ पी. बी. नं. १४ ज्यु. कॉलेज नं. जे. २२-१०-००१ सिनि.कॉलेज कोड नं.  $\frac{SI/AC/4}{X}$  Jr.: C-8



नेक मूल्यांकन श्रेणी 'बी' (2.76)

ISO मानांकन ९००१-२०१५

शिक्षणमहर्षी डॉ. बापूजी साळुंखे

पी. ए. डी. डी. डी. लिट

संस्थापक

मा. चंद्रकांत (दादा) पाटील

अध्यक्ष पी. कॉम

महसूल व सार्व. बोधकाय मंत्री, महाराष्ट्र राज्य

प्राचार्य अभयकुमार साळुंखे

एम. ए.

कार्याध्यक्ष

प्राचार्या सौ. शुभांगी गावडे

एम. एस्सी. बी. एस्.

सचिव

डॉ. मिलिंद एस. हुजरे

एम. एस्सी., पी. एच्. डी.

प्राचार्य

जावक क्र. : पी.डी.व्ही.पी.एम.टी./

दिनांक :

To,

Mr. Ritesh More

Career Counseling Officer,


Vishwa ITAP Career Academy, Kolhapur

Respected Sir,

We are Glad to express our thanks for giving an excellent lecture to our students on topic “Income Tax”. Thank you very much for sharing your valuable time and experience with us .We wish your cooperation for such academic symposium in future also.

Thank you.

Yours Faithfully

  
(Dr. Milind S. Hujare)

Principal

Padmabhushan Dr. Vasantrodada Patil  
Mahavidyalaya, Tasgaon, (Sangli)



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ISO मानांकन १००१:२०१५



नेक मूल्यांकन श्रेणी 'बी' (2.76)

शिक्षणमहर्षी डॉ. बापूजी साळुंखे  
संस्थापक

मा. चंद्रकांत (दादा) पाटील  
अध्यक्ष  
महसूल व सार्व, बोधकाम नंत्री, महाराष्ट्र राज्य

प्राचार्य अग्रयकुमार साळुंखे  
कार्याध्यक्ष

प्राचार्या सौ. शुभांगी गावडे  
सचिव

डॉ. मिलिंद एस. हुजरे  
प्राचार्य

जावक क्र. : पी.डी.व्ही.पी.एम.टी./

दिनांक :

To,

Mr. Ritesh More  
Career Counseling Officer,  
Vishwa ITAP Career Academy, Kolhapur

Subject: - Invitation as a Guest lecturer.

Respected Sir,

It gives me a great pleasure to invite you as a guest lecturer to deliver a lecture for our students of commerce dept on topic entitled “Income Tax”.

We are requested to deliver a lecture on the above said on Monday,  
20/01/2020

Kindly accept our invitation.

Yours Faithfully

(Dr. Milind S. Hujare)

Principal

Padmabhushan Dr. Vasantrodada  
Mahavidyalaya, Tasgaon, (Sangli)



“ ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षणप्रसार ” - शिक्षणमहर्षी डॉ. बापूजी साळुंखे

श्री स्वामी विवेकानंद शिक्षण संस्था, कोल्हापूर संचलित

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ISO मानांकन ९००१-२०१५



नॅक मूल्यांकन श्रेणी 'बी' (2.75)

शिक्षणमहर्षी डॉ. बापूजी साळुंखे

डी. ए. व्ही. टी. डॉ. विदे

संस्थापक

मा. चंद्रकांत (दादा) पाटील

अध्यक्ष डी. व्ही

महसूल व सार्व. शोधकाम मंत्री, महाराष्ट्र राज्य

प्राचार्य अभयकुमार साळुंखे

एच. ए.

कार्याध्यक्ष

प्राचार्य सौ. शुभांगी गावडे

एच. एल. टी. एच.

सचिव

डॉ. मिलिंद एस. हुजरे

एच. एल. टी. पीएच. डी.

प्राचार्य

जावक क्र. : पी.डी.व्ही.पी.एम.टी./

दिनांक :

To,

Mr. Sandeep Malusare  
Director,  
Satyam Institute of Tax Accountant,  
Navi Mumbai.

Subject: - Invitation as a Guest lecturer.

Respected Sir,

It gives me a great pleasure to invite you as a guest lecturer to deliver a lecture for our students of commerce dept on topic entitled “Career Opportunities in Taxation”.

We are requested to deliver a lecture on the above said on Friday,  
17/01/2020

Kindly accept our invitation.

For Satyam Institute Of Tax Accountant

Proprietor



Yours Faithfully

Principal

Padmabhushan Dr. Vasantraodada Patil  
Mahavidyalaya, Tasgaon, (Sangli)



“ ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षणप्रसार ” - शिक्षणमहर्षी डॉ. बापूजी साळुंखे

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ISO मानांकन १००१-२०१५

नॅक मूल्यांकन श्रेणी 'बी' (2.76)

**शिक्षणमहर्षी डॉ. बापूजी साळुंखे**  
बी. ए. बी. टी. डी. लिट  
संस्थापक

**मा. चंद्रकांत (दादा) पाटील**  
अध्यक्ष बी. डॉन  
महसूल व सार्व. बांधकाम मंत्री, महाराष्ट्र राज्य

**प्राचार्य अभयकुमार साळुंखे**  
एच. ए.  
कार्याध्यक्ष

**प्राचार्या सौ. शुभांगी गावडे**  
एच. एस्. टी. एस्.  
सथिय

**डॉ. मिलिंद एस. हुजरे**  
एच. एस्. टी. डी.  
प्राचार्य

जावक क्र. : पी.डी.व्ही.पी.एम.टी./

दिनांक :

To,

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Director,  
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Thank you.

Yours Faithfully

  
( Dr.Milind S.Hujare )

**Principal**

Padmabhushan Dr. Vasantraodada Patil  
Mahavidyalaya, Tasgaon, (Sangli)



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-Shikshanmaharshi Dr. Bapuji Salunkhe

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**Padmabhushan Dr. Vasantraodada Patil Mahavidyalaya**

Tasgaon, Dist- Sangli, Pin-416312

**DEPARTMENT OF COMMERCE**

**&**

**CERTIFICATE COURSE IN INCOME TAX**

**GUEST LECTURE: INTRODUCTION TO INCOME TAX**

Date: 20<sup>th</sup> January 2020

SR. NO.	NAME	CLASS	MALE ✓	FEMALE ✓	SIGN
1.	Anali Dilip karande	B. COPIII		✓	<u>Karande</u>
2.	Asmita Bhimrav Nalavade	B. COPIII		✓	<u>Asnalavade</u>
3.	Harshada Suresh Sutar	B. COPIII		✓	<u>Hakutar</u>
4.	Kanchana sanjay swami	B. COM II		✓	<u>KSwami</u>
5.	Divya Devgonda Patil	B. COM II		✓	<u>Patil</u>
6.	Swapnali Chandrakant Jadhav	B. COM III		✓	<u>Jadhav</u>
7.	Shendage Mayuri Dilip	B. COM III		✓	<u>msg</u>
8.	Mulani Reshma Lalasaheb	B. COM III		✓	<u>@Mulani</u>
9.	Mali Pratiksha Rajaram	B. COM III		✓	<u>Mali</u>
10.	Deshmukh snehal balaso	B. COM II		✓	<u>Deshmukh</u>
11.	Patil Shweta Subhash	B. COM II		✓	<u>SS Patil</u>
12.	Patil Shradha Bhaxat	B. COM III		✓	<u>S-B-Patil</u>

	Name	class	tab	Female	Sign
1.	Patil Sayali Subhash	B.com III		✓	<u>SPatil</u>
2.	Kharsode Gouri Hanamant	B.com III		✓	<u>GTH</u>
3	Patil Rutuja Vinayak	B.com III		✓	<u>RPatil</u>
4]	Sutar Nilam Suresh	B.com II		✓	<u>N.S.sutar</u>
5]	Gaikwad Shivani Sampat	B.com III		✓	<u>Shivani</u>
6]	Wagh Anupa Tanaji.	B.com III		✓	<u>AWagh</u>
7]	chavan Sujata vitthal	B.com III		✓	chavan.s.v
8]	More Pramila Manohar	B.com III		✓	<u>Pmore</u>
9]	Jagtap Rutuja Kisan	B.com III		✓	<u>Rutuja</u>
10	kalase Pallavi Dilip	B.com II		✓	<u>Pkalase</u>
11]	Chavan Rajana Dadas	B.com II		✓	<u>RChavan</u>
12]	Chavan Monika Rajendra	B.com II		✓	<u>MChavan</u>
13]	mali nutan subhash	B.com II		✓	<u>Nmali</u>
14)	Jadhav Shital Shashikant	B.com II		✓	<u>SJadhav</u>
15)	Jadhav Rutuja Rajendra	B.com II		✓	<u>RJadhav</u>
16)	Kodha Patil Shubhangi Arvind	B.com II		✓	<u>SPatil</u>
17)	Yadav Pallavi Ramesh	B.com II			<u>PYadav</u>
18)	Patil Shweta Satish	B.com II		✓	<u>SPatil</u>
19]	More . P. M	B.com II		✓	<u>Pmore</u>
20.	Nalawade Rutuja Shantaji	B.com III		✓	<u>R.S.N.</u>
21]	Jadhav Rohini Kakasaheb	B.com III		✓	<u>RJadhav</u>



No	Name	class	male	Female	Sign.
1.	Patil Nilam Narendra	B.Com III		✓	<u>Patil</u>
2.	Mali Veushali Marayan	B.Com III		✓	<u>Mali</u>
3.	Gaikwad Pooja Vasant	B.Com III		✓	<u>Pooja</u>
4.	Poonam Jalindar Patil	B.Com III		✓	<u>Patil</u>
5.	Ashwini Arvind Patil	B.Com III		✓	<u>Patil</u>
6.	Shinde Pallavi Tanaji	B.Com III		✓	<u>Shinde</u>
7.	Patil Apurva Chandrakant	B.Com III		✓	<u>Patil</u>
8.	Patil Komal Kashinath	B.Com III		✓	<u>Patil</u>
9.	Chavan Poonam Mahadev	B.Com III		✓	<u>Chavan</u>
10.	Patil Dipali Sharad	B.Com III		✓	<u>Patil</u>
11.	Bele Jayshree Balasa	B.Com III		✓	<u>J.B. Bele</u>
12.	Mogdum Pooja Narendra	B.Com III		✓	<u>Mogdum</u>
13.	Mane Komal Dhondiram	B.Com III		✓	<u>K.D. MANE</u>
14.	Landage Rani Ramchandra	B.Com III		✓	<u>R.R. Landage</u>
15.	Mane Rutuja Bhagwan.	B.Com III		✓	<u>Mane</u>
16.	Mane Vidya Manohar	B.Com III		✓	<u>Mane</u>
17.	Kambirkar Anjali Prakash	B.Com III		✓	<u>Kambirkar</u>

No	Velhal Sayali Ramchandra Name	Class	Grade	Female	Sign
1	Mane Shweta Anil	B.com II		✓	<u>Mane</u>
2	shinde Vandashree Pandurang	B.com III		✓	<u>Shinde</u>
3	Velhal Sayali Ramchandra	B.com III		✓	<u>Sayali</u>
4.	Kadam PrAMILA Balasa.	B.com III		✓	<u>Kadam</u>
5.	shinde Nituja Balasa	B.com III		✓	<u>Shinde</u>
6.	shinde Yogita shankar	B.com III		✓	<u>Shinde</u>
7.	gaikwad swapnali Anil	B.com III		✓	<u>Gaikwad</u>
8	khavale Sunita Saalashiv	B.com III		✓	<u>Khavale</u>
9	Jadhav Sneha Jagannath	B.com III		✓	<u>Jadhav</u>
10	Patil Harshada Bhanudas	B.com II		✓	<u>Patil</u>
11	shinde smuti vishwas	B.com II		✓	<u>Shinde</u>
12	Nalavade Radhika Vishwas	B.com II		✓	<u>Nalavade</u>
13	Bhasme Ankita Sandip	B.com II		✓	A.S. Bhasme.
14	shinde Dhanshri Baburav	B.com II		✓	D.B. shinde
15	Jadhav Padnya onyadeshwar	B.com II		✓	<u>Jadhav</u>
16.	Jadhav Mayuri Mahadev	B.com II		✓	<u>Mayuri</u>
17.	Patil Dhanashree Pandlik	B.com II		✓	<u>Patil</u>

01	Jadhav Aniket Kisan	B.com-II	✓		<del>Patil</del>
02	Vishal. S. Karu		✓		<del>Patil</del>
03	Yashwanth Aniket Suresh		✓		<del>Patil</del>
04	Tharant Rahul Sudhakar		✓		<del>Patil</del>
05	Patil Aniket Manuti	B.com-II	✓		<del>Patil</del>
6	Vivek Ashok Gupta		✓		<del>Patil</del>
7	DIGAMBAR Vinayak Moha	B.com-II	✓		<del>Patil</del>
8	Ashay Anandrasa Patil	B.com-II	✓		<del>Patil</del>
9	INDRAJIT SUDHAKAR WAGH	B.com-II	✓		<del>Patil</del>
10.	Rushikesh Tameji Patil	B.com-II	✓		<del>Patil</del>
11	Patil Suyog Ramesh	B.com-II	✓		<del>Patil</del>
12	shinde Avishy vilas	B.com-II	✓		<del>Patil</del>
13	Bobade Rohan Sanjay	B.com-II	✓		<del>Patil</del>
14	Kumbhar Rahul Rajendra	B.com-III	✓		<del>Patil</del>
15	Patil Pratik Vikas	B.com-II	✓		<del>Patil</del>
16	Abhishek baelu salunke	B.com-II	✓		<del>Patil</del>
17	Manasi Krishnadev Chavan	B.com-III	✓		<del>Patil</del>
18.	Varshali Anandrao Shinde	B.com-III	✓		<del>Patil</del>
19.	Sonali Popat Jalamar.	B.com-II	✓	✓	<del>Patil</del>
20.	Ruhija Krishna Hake	B.com-I		✓	<del>Patil</del>
21	Niyajningune Komal Anil	B.com-II		✓	<del>Patil</del>
22.	Sawant Reshma Dhataji	B.com-II		✓	<del>Patil</del>
23.	kokane Pallavi Ravindra	B.com-III		✓	<del>Patil</del>

No	Name	class	male	Female	Sign
1	chavan Preshma Anil	B.COM II		✓	<u>Phavan</u>
2	Maske Komal Suresh	B.COM II		✓	<u>Maske</u>
3.	snehal Bhosale	"		✓	<u>sBhosale</u>
4.	kokate Dhanashri Dhendiram	B.COM II		✓	<u>Dhanashri</u>
5.	Sutar Saniya maruti	B.COM II		✓	<u>Sutar S.</u>
6.	chavan Usha Sanjay	B.COM II		✓	<u>chavan</u>
7.	Patil Ashwini baban	B.COM III		✓	<u>Patil</u>
8	chavan Komal Bajrang	"		✓	<u>chavan</u>
9	Gosavi Rupali Manik	B.COM III		✓	<u>Rupali</u>
10	Patil kajal Balasa	B.COM III		✓	<u>Patil</u>
11.	Patil Ameeta Arun	B.COM II		✓	<u>Patil</u>
12	shirde Harshada Baban	B.COM II		✓	<u>shirde</u>
13	More Madhuri Nandkumar	B.COM II		✓	<u>More</u>
14	More Yogita Jayjayram	B.COM II		✓	<u>More</u>
15	Patil Mrunali Balawant	B.COM II		✓	<u>Patil</u>
16	More Radhika Subhash	B.COM II		✓	<u>More</u>
17	Patil Pratiksha Rajendra	B.COM II		✓	<u>Patil</u>
18	shinde snehal Pradip	B.COM II		✓	<u>shinde</u>
19	Suryawanshi Aparna Anand	B.COM II		✓	<u>Aparna</u>
20	Yadav Pooja omkar	B.COM II		✓	<u>Yadav</u>

“ज्ञान,विज्ञान आणि सुसंस्कार यांसाठी शिक्षणप्रसार” शिक्षणमहर्षी डॉ. बापूजी साळुंखे

**Shree swami vivekanand shikshan sanstha,Kolhapur's**

**PADMABHUSHAN DR.VASANTRAODADA**

**PATIL MAHAVIDYALAYA, TASGAON**

**DEPARTMENT OF COMMERCE**

**CERTIFICATE COURSE IN INCOME TAX**

**(Introduced from June 2019 and Onwards)**

To be implemented from the academic year 2019-2020 onward

## **TITLE: CERTIFICATE COURSE IN INCOME TAX**

**YEAR OF IMPLEMENTATION: - 2019-20**

### **PREAMBLE:**

The course aims to develop the issues related to income taxation (personal and corporate), in accordance with the legislative provisions. It also aims to introduce students to the methodology of estimating and calculating accounting information and tax liability.

### **General Objectives of the Course:**

1. To provide students with a working knowledge of the fundamental tax principles and rules that applies to commonly encountered transactions undertaken by companies and individuals.
2. To instill an awareness in students that taxes can and often do constitute significant costs to businesses and households and therefore can have a major impact in economic and other decision-making, but that these costs are also potentially controllable through legitimate tax minimization strategies.
3. To enable students to appreciate the wider economic, social, administrative-compliance and political contexts within which taxes are imposed the policy.

### **DURATION**

1. The Course shall be a under Graduate
2. The duration of Course shall be of 60 days.

### **Eligibility:**

Candidates who have passed any HSC [10+2] of any statutory Board recognized equivalent thereto must have obtained minimum aggregate 50 per cent marks (for reserved categories minimum 45 per cent marks).

### **MEDIUM OF INSTRUCTION:**

The medium of instruction shall be in English.

### **Standard of Passing:**

To pass, 40% marks in theory and practical paper.

### **NATURE OF QUESTION PAPER AND SCHEME OF MARKING:-**

1. 40 Marks for Online Practical
2. 60 Marks for Written Examination

**Total Hours of Teaching: 60**

## Syllabus Contents:

### 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

Unit No.	Hours
1	05
2	05
3	05
4	08
5	02

**Paper II**  
**Heads of Income (Practical Problems)**

**Unit 1. Income From Salary**

Meaning, Basic of Charge, Deduction from Salary

**Unit 2. Income from Business or Profession**

Basic of Charge, Admissible expenditures from Business

**Unit 3. Income from Other Sources**

Introduction, Income taxable under the head Income from other sources U/S 56

**Unit 4. Computation of Total Income & Tax Liability of Individuals.**

**Unit 5. Permissible deduction from income and tax**

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

<b>Unit No.</b>	<b>Hours</b>
1	05
2	05
3	05
4	05
5	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.**

Unit No.	Hours
A	3
B	3
C	2
D	2

**Reference Books:**

- 1) JG Hubbard 'The Income Tax' 2015
- 2) Taxmann's Publication 'Tax Practice Manual'
- 3) B.D. Chatterjea & Chater N. Patel, 'Income Computation & Disclosed Standard'
- 4) 'V.S. Vadivel, 'Tax Audit Manual'
- 5) CA Shrinivas Anand G., 'Guide to Tax Audit'
- 6) 'Income Tax Act'

**Course Outcomes:**

1. Acquire the complete knowledge of basic concepts of income tax Act 1961.
2. Complete centralized income tax returns and be able to calculate the correct amount of income tax.
3. Calculate Residential status of a person and Income from Salary of salaried person.
4. To assess the online PAN application and E-filing returns process.
5. Apply basic tax concepts to simple fact situations and communicate potential income tax ramifications in script and vocally.

PADMABHUSHAN DR. VASANTRAODADA PATIL MAHAVIDYALAYA,  
TASGAON, DIST: SANGLI

**CERTIFICATE COURSE IN INCOME TAX  
COMMERCE**

**Time Table (2019-20)**

**Paper I**

UNIT	Date	Time	Content	Lecturer
1	01.02.2020	11:30am to 12:30	Introduction of Income Tax	Dr. A.G. Sonawale
	03.02.2020		Types of Taxes	
	04.02.2020		Types of Taxes	
	05.02.2020		Basic concept related to income Tax	
	06.02.2020		Income Tax Act 1961	
2	07.02.2020	11:30am to 12:30	Income, Person	Dr. A.G. Sonawale
	08.02.2020		Assessee, Agricultural Income	
	10.02.2020		Assessment Year & Previous Year	
	11.02.2020		Residential Status of an Assessee	
	12.02.2020		Residential Status of an Assessee	
3	13.02.2020	11:30am to 12:30	Exempted Income U/S 10	Dr. A.G. Sonawale
	14.02.2020		Agricultural Income	
	15.02.2020		Receipt from Member HUF	
	17.02.2020		Amount received from insurance company	
	18.02.2020		Shares from partnership firm and House rent allowance	
4	22.02.2020	11:30am to 12:30	Central Board of Direct Tax	Dr. A.G. Sonawale
	24.02.2020		Director General or Chief Commissioner	
	25.02.2020		Commissioner of Income Tax	
	26.02.2020		Director of Income Tax	
	27.02.2020		Commissioners (Appeals)	
	28.02.2020		Joint Commissioners	
	29.02.2020		Income Tax Officers	
	02.03.2020		Inspector of Income Tax	
5	01.03.2020	11:30am to 12:30	Penalties & Offences	Dr. A.G. Sonawale
	01.03.2020		Prosecutions : Provisions of the Act	

**Paper II**

<b>UNIT</b>	<b>Date</b>	<b>Time</b>	<b>Content</b>	<b>Lecturer</b>
1	01.02.2020	12:30am to 01:30	Income From Salary Meaning	Prof. G. R. Patil
	03.02.2020		Deductions from Salary	
	04.02.2020		Practical Problem	
	05.02.2020		Practical Problem	
	06.02.2020		Practical Problem	
2	07.02.2020	12:30am to 01:30	Concept of Business & Profession	Prof. G. R. Patil
	08.02.2020		Admissible expenditures	
	10.02.2020		Practical Problem	
	11.02.2020		Practical Problem	
	12.02.2020		Practical Problem	
3	13.02.2020	12:30am to 01:30	Income from Other Sources Introduction	Prof. G. R. Patil
	14.02.2020		Taxable Income from Other Sources U/S 56	
	15.02.2020		Practical Problem	
	17.02.2020		Practical Problem	
	18.02.2020		Practical Problem	
4	22.02.2020	12:30am to 01:30	Computation of Total Income & Tax Liabilities of Individuals	Prof. G. R. Patil
	24.02.2020			
	25.02.2020			
	26.02.2020			
	27.02.2020			
5	27.02.2020	12:30am to 01:30	80C	Prof. G. R. Patil
			80D	
			80G	
	28.02.2020	12:30am to 01:30	80L	
			Rebate U/S 88, 88B, 88C	


**Paper III (Practical)**

<b>UNIT</b>	<b>Date</b>	<b>Time</b>	<b>Content</b>	<b>Lecturer</b>
1	02.03.2020	12:30am to 01:30	Meaning of PAN PAN Card Application Process	CA Rajesh Bhatе
	02.03.2020			
	02.03.2020			
2	03.03.2020	11:30am to 12:30	Filing of Annual Returns of Income (salary)	CA Rajesh Bhatе
	04.03.2020			
	05.03.2020			
3	06.03.2020	11:30am to 12:30	E-filing of Returns (Business)	CA Rajesh Bhatе
	07.03.2020			
4	09.03.2020	11:30am to 12:30	E-Payments of Taxes	CA Rajesh Bhatе
	11.03.2020			



**Dr. Amol Sonawale**

**Coordinator**



**Dr. Milind Hujare**  
**Principal**

**Padmabhushan Dr. Vasantrodada Patti**  
**Maha Vidyalaya, Tasgaon, (Sangli)**

**DEPARTMENT OF COMMERCE**  
**CERTIFICATE COURSE IN INCOME TAX**

2019-20

STUDENT NAME	DATE (01.01.2020 to 11.03.2020)																												
	AUNDHE SANKET AJAY	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
CHOUGULE GAYATRI JAGDISH	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
CHOUGULE SWAPNALI SATISH	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
GAIKWAD SHIVANI SAMPAT	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
GAVALI SURBHI GUNVANT	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
GHATAGE TUSHAR ANIL	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
GOSAVI RUPALI MANIK	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
INGALE NARENDRA BABURAO	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
JADHAV POOJA SANJAY	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
JADHAV PRAKASHA PRAKASH	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
JAVIR PRAKASHA VINAYAK	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
KADAM PRAMILA BALASAHEB	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
KALE SOURABH SUKHDEV	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
KAMBLE PRADNYA GHANSHAM	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
KAMBLE SALONI RAJENDRA	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
KHARADE MANIK NAMDEV	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
KUMBHAR POOJA RAJARAM	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
KUMBHAR SURAJ ANANDRAO	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
LANDAGE RANI RAMCHANDRA	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
MADANE RAJU BHASKAR	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
MALI MAYURI PRAKASH	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
MALI PRAKASHA RAJARAM	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
MALI RUTUJA MARUTI	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P

*Supriya*  
*Shivani*  
*Baburao*  
*Prakash*  
*Sanjay*  
*Pratiksha*  
*Balasaheb*  
*Sukhdev*  
*Rajendra*  
*Pooja*  
*Vinayak*  
*Pramil*  
*Sourabh*  
*Kamble*  
*Saloni*  
*Manik*  
*Pooja*  
*Suraj*  
*Rani*  
*Raju*  
*Prakash*  
*Prakash*  
*Prakash*  
*Prakash*















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Shree Swami Vivekanand Shikshan Sanstha, Kolhapur

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

**DEPARTMENT OF COMMERCE**

**CERTIFICATE COURSE IN INCOME TAX 2019-20**

**Day & Date: Saturday 14/03/2020**

**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

<b>Receipts</b>	<b>Amount</b>	<b>Payments</b>	<b>Amount</b>
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
	12,500	By interest on loan for business	1,50,000
To winning from lotteries		By income tax	3,49,500
To rent from let out property		By purchase of car(purchased during January 2019)	
To share of income from firm		By balance	
	<b>6,55,500</b>		<b>6,55,500</b>

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

<b>Particulars</b>	<b>House A</b>	<b>House B</b>	<b>House C</b>
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 by Senthil	900	100	Nil

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) Person
- b) Previous Year
- c) Agriculture Income
- d) House Rent Allowance

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**DEPARTMENT OF COMMERCE**

**CERTIFICATE COURSE IN INCOME TAX**

2019-20

Result

Sr. No.	Roll No.	Gender	Name of the Student	Marks Out of 60	Marks Out of 40
1	4751	SHRI	AUNDHE SANKET AJAY	40	26
2	4752	MISS	CHOUGULE GAYATRI JAGDISH	52	29
3	4753	MISS	CHOUGULE SWAPNALI SATISH	40	32
4	4754	MISS	GAIKWAD SHIVANI SAMPAT	36	18
5	4755	MISS	GAVALI SURBHI GUNVANT	38	22
6	4756	SHRI	GHATAGE TUSHAR ANIL	48	24
7	4757	MISS	GOSAVI RUPALI MANIK	42	26
8	4758	SHRI	INGALE NARENDRA BABURAO	46	22
9	4759	MISS	JADHAV POOJA SANJAY	48	30
10	4760	MISS	JADHAV PRATIKSHA PRAKASH	54	32
11	4761	MISS	JAVIR PRATIKSHA VINAYAK	50	34
12	4762	MISS	KADAM PRAMILA BALASAHEB	43	22
13	4763	SHRI	KALE SOURABH SUKHDEV	38	20
14	4764	MISS	KAMBLE PRADNYA GHANSHAM	28	22
15	4765	MISS	KAMBLE SALONI RAJENDRA	40	18
16	4766	SHRI	KHARADE MANIK NAMDEV	46	18

17	<b>4767</b>	MISS	<b>KUMBHAR POOJA RAJARAM</b>	42	30
18	<b>4768</b>	SHRI	<b>KUMBHAR SURAJ ANANDRAO</b>	48	32
19	<b>4769</b>	MISS	<b>LANDAGE RANI RAMCHANDRA</b>	36	34
20	<b>4770</b>	SHRI	<b>MADANE RAJU BHASKAR</b>	34	22
21	<b>4771</b>	MISS	<b>MALI MAYURI PRAKASH</b>	34	34
22	<b>4772</b>	MISS	<b>MALI PRATIKSHA RAJARAM</b>	38	36
23	<b>4773</b>	MISS	<b>MALI RUTUJA MARUTI</b>	40	36
24	<b>4774</b>	MISS	<b>MALI SNEHAL GAJANAN</b>	42	34
25	<b>4775</b>	SHRI	<b>MALI VIJAY EKNATH</b>	44	34
26	<b>4776</b>	MISS	<b>MALI VRUSHALI NARAYAN</b>	42	30
27	<b>4777</b>	MISS	<b>MANE AISHWARYA ANIL</b>	42	30
28	<b>4778</b>	SHRI	<b>MANE AJAY SANTOSH</b>	50	32
29	<b>4779</b>	MISS	<b>MANE AKSHATA BABAN</b>	50	24
30	<b>4780</b>	SHRI	<b>MANE AKSHAY BABAN</b>	54	26
31	<b>4781</b>	MISS	<b>MANE KOMAL SHIVAJI</b>	50	24
32	<b>4782</b>	MISS	<b>MANE PRARANA ANIL</b>	42	28
33	<b>4783</b>	SHRI	<b>MANE SAHIL SHAMRAO</b>	30	24
34	<b>4784</b>	MISS	<b>MANER TAIREEN ZAKIR</b>	30	30
35	<b>4785</b>	MISS	<b>MULANI RESHMA LALASAHEB</b>	38	32
36	<b>4786</b>	MISS	<b>MULLA AYESHA BABU</b>	38	34
37	<b>4787</b>	MISS	<b>NADAF TASMIYA INNUS</b>	42	26
38	<b>4788</b>	MISS	<b>NALAWADE ASMITA BHIMRAO</b>	44	24
39	<b>4789</b>	MISS	<b>NAWALE KAVITA VASANT</b>	46	22
40	<b>4790</b>	SHRI	<b>PAKJADE SUHEL YAKUB</b>	44	20

41	<b>4791</b>	MISS	<b>PARDESHI AISHWARYA SHANKAR</b>	38	24
42	<b>4792</b>	SHRI	<b>PARLEKAR KISHOR ANIL</b>	36	26
43	<b>4793</b>	MISS	<b>PATIL NILAM NARENDRA</b>	34	24
44	<b>4794</b>	MISS	<b>PATIL NILAM NIVAS</b>	36	28
45	<b>4795</b>	MISS	<b>PATIL RUTUJA RAMESH</b>	40	30
46	<b>4796</b>	MISS	<b>PATIL SAYALI SUBHASH</b>	42	32
47	<b>4797</b>	MISS	<b>PATIL SNEHA MOHANRAO</b>	AB	24
48	<b>4798</b>	MISS	<b>RASTE KAJAL RAMCHANDRA</b>	40	26
49	<b>4799</b>	MISS	<b>SADAKALE SUPRIYA ASHOK</b>	44	28
50	<b>4800</b>	MISS	<b>SALUNKHE NAMRATA NAVNATH</b>	46	28
51	<b>4801</b>	MISS	<b>SAYYAD MUSKAR RIYAJ</b>	50	26
52	<b>4802</b>	MISS	<b>SHENDAGE MAYURI DILIP</b>	42	20
53	<b>4803</b>	SHRI	<b>SHENDAGE NILESH BALU</b>	36	22
54	<b>4804</b>	MISS	<b>SURYAWANSHI SHIVANI BHARAT</b>	40	24
55	<b>4805</b>	MISS	<b>SUTAR HARSHADA SURESH</b>	38	26
56	<b>4806</b>	MISS	<b>SUTAR JYOTI MALLIKARJUN</b>	47	28
57	<b>4807</b>	MISS	<b>SUTAR KAJOL UMESH</b>	50	28
58	<b>4808</b>	MISS	<b>SUTAR VINAYA DHONDIRAM</b>	54	26
59	<b>4809</b>	SHRI	<b>THORAT RAHUL SUDHAKAR</b>	32	20
60	<b>4810</b>	MISS	<b>VARADE RANI SOMNATH</b>	36	20
61	<b>4811</b>	MISS	<b>VELHAL SAYALI RAMCHANDRA</b>	38	24
62	<b>4812</b>	MISS	<b>ZAMBRE SWATI MANSING</b>	42	26
63	<b>4813</b>	MISS	<b>AMRUTSAGAR SONAM GAUTAM</b>	46	18
64	<b>4814</b>	SHRI	<b>ANKALKHOPE GOMATESH SHRIPAL</b>	44	20



65	<b>4815</b>	MISS	<b>BABAR SONALI HEMRAJ</b>	48	20
66	<b>4816</b>	MISS	<b>BANSODE MEGHA RAJARAM</b>	50	32
67	<b>4817</b>	MISS	<b>BANSODE SHVETA RAMESH</b>	42	24
68	<b>4818</b>	MISS	<b>BELE JAYASHRI BALASO</b>	36	28
69	<b>4819</b>	SHRI	<b>BHOSALE SUJAY DNYANDEV</b>	48	26
70	<b>4820</b>	MISS	<b>CHAVAN KOMAL BAJARANG</b>	46	24
71	<b>4821</b>	MISS	<b>CHAVAN POONAM MAHADEV</b>	44	22
72	<b>4822</b>	MISS	<b>DESAI SNEHAL SUNIL</b>	42	32
73	<b>4823</b>	MISS	<b>DHABUGADE ANJALI SANJAY</b>	40	34
74	<b>4824</b>	SHRI	<b>GAIKWAD RUSHIKESH ANIL</b>	40	38
75	<b>4825</b>	MISS	<b>GUJAR BHAGYASHRI GOVIND</b>	34	30
76	<b>4826</b>	MISS	<b>HONMUKHE KAJAL SHIVAJI</b>	32	32
77	<b>4827</b>	SHRI	<b>JADHAV DIGVIJAY NAMDEV</b>	38	34
78	<b>4828</b>	MISS	<b>JADHAV SHWETA MAHADEV</b>	40	22
79	<b>4829</b>	MISS	<b>JAGATAP HARSHADA BALASAHEB</b>	46	26
80	<b>4830</b>	MISS	<b>JAGETAP RUTUJA KISAN</b>	48	28
81	<b>4831</b>	MISS	<b>KHABALE SUNITA SADASHIV</b>	50	24
82	<b>4832</b>	MISS	<b>KHARADE GOURI HANAMANTH</b>	52	24
83	<b>4833</b>	SHRI	<b>KHOT VAIBHAV RAMESH</b>	42	26
84	<b>4834</b>	MISS	<b>KOKATE DHANASHRI DHONDIRAM</b>	44	30
85	<b>4835</b>	SHRI	<b>KUMBHAR RAHUL RAJENDRA</b>	48	34
86	<b>4836</b>	MISS	<b>KUSARKAR PRANITA SARJERAO</b>	40	36
87	<b>4837</b>	MISS	<b>MAGDUM POOJA NARENDRA</b>	38	26
88	<b>4838</b>	MISS	<b>MANE VIDYA MANOHAR</b>	46	24


89	<b>4839</b>	MISS	<b>MITHARE KOMAL KISHOR</b>	36	26
90	<b>4840</b>	MISS	<b>MOHITE POOJA BALASAHEB</b>	34	28
91	<b>4841</b>	MISS	<b>MOHITE SNEHAL DIPAK</b>	38	28
92	<b>4842</b>	MISS	<b>MOHITE TEJASHRI DIPAK</b>	40	30
93	<b>4843</b>	MISS	<b>MORE PRAMILA MANOHAR</b>	42	30
94	<b>4844</b>	MISS	<b>MULANI TAMANNA LATIF</b>	40	22
95	<b>4845</b>	MISS	<b>NALAWADE ANJALI SUKHADEV</b>	40	32
96	<b>4846</b>	MISS	<b>NALAWADE ROHINI UTTAM</b>	36	34
97	<b>4847</b>	SHRI	<b>PATIL ABHIJIT DIPAK</b>	38	36
98	<b>4848</b>	MISS	<b>PATIL APURVA CHANDRAKANT</b>	32	38
99	<b>4849</b>	MISS	<b>PATIL ASHLESHA CHANDRAKANT</b>	34	18
100	<b>4850</b>	MISS	<b>PATIL ASHWINI BABAN</b>	36	34
101	<b>4851</b>	SHRI	<b>PATIL DHANAJI JAGANNATH</b>	28	38
102	<b>4852</b>	MISS	<b>PATIL DIPALI SHARAD</b>	40	30
103	<b>4853</b>	MISS	<b>PATIL KAJAL BALASO</b>	42	32
104	<b>4854</b>	MISS	<b>PATIL KOMAL KASHINATH</b>	48	34
105	<b>4855</b>	SHRI	<b>PATIL KISHOR KAMALKAR</b>	48	22
106	<b>4856</b>	MISS	<b>PATIL RUTUJA ANKUSH</b>	50	26
107	<b>4857</b>	MISS	<b>PATIL RUTUJA DHONDIRAM</b>	46	28
108	<b>4858</b>	MISS	<b>PATIL RUTUJA VINAYAK</b>	48	24
109	<b>4859</b>	MISS	<b>PATIL SHRADDHA SIDDHESHWAR</b>	44	24
110	<b>4860</b>	MISS	<b>PATIL SHRADHA BHARAT</b>	48	26
111	<b>4861</b>	MISS	<b>PATOLE SAKSHI PARASHRAM</b>	48	30
112	<b>4862</b>	MISS	<b>PAWAR SHRADDHA GANPATI</b>	32	34

113	<b>4863</b>	MISS	<b>PHALAKE SARITA NIVAS</b>	34	34
114	<b>4864</b>	SHRI	<b>SANKPAL AKSHAY DIPAK</b>	32	38
115	<b>4865</b>	MISS	<b>SHINDE NILAM ANIL</b>	34	30
116	<b>4866</b>	MISS	<b>SHINDE PALLAVI TANAJI</b>	36	32
117	<b>4867</b>	MISS	<b>SHINDE VANASHREE PANDURANG</b>	36	34
118	<b>4868</b>	MISS	<b>SHIRTODE NAKUSA BABASO</b>	38	22
119	<b>4869</b>	MISS	<b>THOMBARE PRIYANKA SHRIKANT</b>	28	26
120	<b>4870</b>	SHRI	<b>YADAV ANIKET SURESH</b>	30	28
121	<b>4871</b>	SHRI	<b>YADAV SANJAY RAVIRAJ</b>	32	24
122	<b>4872</b>	MISS	<b>BHISE RUTUJA VIJAY</b>	34	24
123	<b>4873</b>	MISS	<b>BIYANI SAKSHI SANJAY</b>	35	26
124	<b>4874</b>	MISS	<b>CHAVAN ANUJA ARJUN</b>	32	30
125	<b>4875</b>	MISS	<b>CHAVAN ATMAJA SANJAY</b>	34	34
126	<b>4876</b>	MISS	<b>CHAVAN MANASI KRISHNADEV</b>	36	36
127	<b>4877</b>	MISS	<b>CHAVAN RUTUJA SARJERAO</b>	34	34
128	<b>4878</b>	MISS	<b>CHAVAN SUJATA VITTHAL</b>	38	38
129	<b>4879</b>	SHRI	<b>CHAVAN TUSHAR PRADIP</b>	36	30
130	<b>4880</b>	SHRI	<b>DAREKAR SURAJ PRAVIN</b>	24	32
131	<b>4881</b>	MISS	<b>GAIKWAD PAYAL VASANT</b>	28	34
132	<b>4882</b>	MISS	<b>GAIKWAD SWAPNALI ANALI</b>	34	22
133	<b>4883</b>	SHRI	<b>GAVALI VIKAS DILIP</b>	28	26
134	<b>4884</b>	MISS	<b>GHODAKE VAISHNAVI RAMESH</b>	36	28
135	<b>4885</b>	SHRI	<b>HINGMIRE SIDDHARTH SUDHIR</b>	34	24
136	<b>4886</b>	MISS	<b>JADHAV MAYURI MANIK</b>	39	24

137	<b>4887</b>	MISS	<b>JADHAV RAVINA RAJENDRA</b>	36	26
138	<b>4888</b>	MISS	<b>JADHAV ROHINI KAKASAHEB</b>	40	30
139	<b>4889</b>	MISS	<b>JADHAV SHUBHANGI ANANT</b>	28	34
140	<b>4890</b>	MISS	<b>JADHAV SNEHA JAGANANTH</b>	32	36
141	<b>4891</b>	SHRI	<b>JADHAV SOURABH SAMBHAJI</b>	36	34
142	<b>4892</b>	MISS	<b>JADHAV SWAPNALI CHANDRAKANT</b>	34	38
143	<b>4893</b>	MISS	<b>KAKAR SHUBHANGI SAMBHAJI</b>	40	30
144	<b>4894</b>	MISS	<b>KAMBIRKAR ANJALI PRAKASH</b>	48	32
145	<b>4895</b>	MISS	<b>KARANDE ANALI DILIP</b>	40	34
146	<b>4896</b>	MISS	<b>KOLI SWATI ASHOK</b>	42	22
147	<b>4897</b>	MISS	<b>LIMBALE RUTUJA NANDKUMAR</b>	36	26
148	<b>4898</b>	SHRI	<b>MADANE NITIN DHANAJI</b>	34	28
149	<b>4899</b>	MISS	<b>MALI AMRPALI BALASO</b>	27	24
150	<b>4900</b>	SHRI	<b>MALI RUSHIKESH PANDURANG</b>	38	24
151	<b>4901</b>	MISS	<b>MANE APARNA SHIVAJI</b>	36	26
152	<b>4902</b>	MISS	<b>MANE KOMAL DHONDIRAM</b>	37	30
153	<b>4903</b>	SHRI	<b>MANER SABIR ABDULRAJJAK</b>	42	34
154	<b>4904</b>	SHRI	<b>MHETTAR NADIM MUNIR</b>	40	36
155	<b>4905</b>	MISS	<b>MODAGEKAR POOJA SHIVAJI</b>	42	34
156	<b>4906</b>	MISS	<b>MOHITE KOMAL TANAJI</b>	40	38
157	<b>4907</b>	SHRI	<b>MUJAWAR ANSAR AYUB</b>	36	30
158	<b>4908</b>	SHRI	<b>PAILWAN ONKAR SURESH</b>	34	32
159	<b>4909</b>	MISS	<b>PATIL AISHWARYA VITTHAL</b>	38	34
160	<b>4910</b>	SHRI	<b>PATIL AJAY VIKAS</b>	40	22

161	<b>4911</b>	SHRI	<b>PATIL ASHISH BALASO</b>	AB	AB
162	<b>4912</b>	MISS	<b>PATIL ASHWINI ARVIND</b>	36	28
163	<b>4913</b>	SHRI	<b>PATIL GANESH BABURAO</b>	38	24
164	<b>4914</b>	MISS	<b>PATIL HARSHADA SATISH</b>	34	24
165	<b>4915</b>	MISS	<b>PATIL MANALI POPAT</b>	30	26
166	<b>4916</b>	MISS	<b>PATIL NIKITA NANDKUMAR</b>	32	30
167	<b>4917</b>	MISS	<b>PATIL POONAM JALINDAR</b>	34	34
168	<b>4918</b>	SHRI	<b>PATIL RAHUL RAGHUNATH</b>	36	36
169	<b>4919</b>	SHRI	<b>PATIL SHIVRAJ RAJARAM</b>	34	34
170	<b>4920</b>	SHRI	<b>PATIL SHUBHAM DASHARATH</b>	36	38
171	<b>4921</b>	MISS	<b>PATIL SHWETA KAKASO</b>	48	30
172	<b>4922</b>	MISS	<b>PATIL SHWETA SAMPATRAO</b>	42	32
173	<b>4923</b>	SHRI	<b>PATIL SOURABH MARUTI</b>	40	32
174	<b>4924</b>	SHRI	<b>PATIL SUHAS DINKAR</b>	40	34
175	<b>4925</b>	MISS	<b>PAWAR NIKITA SURYAKANT</b>	36	22
176	<b>4926</b>	MISS	<b>PAWAR PRIYANKA BHANUDAS</b>	34	26
177	<b>4927</b>	SHRI	<b>PHALLE ADITYA ARUN</b>	38	28
178	<b>4928</b>	MISS	<b>RAJPUT AISHWARYA KARBHARI</b>	38	24
179	<b>4929</b>	MISS	<b>SALUNKHE RUTUJA RAJENDRA</b>	40	24
180	<b>4930</b>	MISS	<b>SHINDE NITUJA BALASO</b>	40	26
181	<b>4931</b>	MISS	<b>SHINDE VARSHALI ANANDRAO</b>	48	30
182	<b>4932</b>	MISS	<b>SHINDE YOGITA SHANKAR</b>	36	34
183	<b>4933</b>	MISS	<b>SURYAWANSHI BHAGYASHRI BAJARANG</b>	34	36
184	<b>4934</b>	SHRI	<b>SUTAR AKSHAY MAHADEV</b>	36	34

185	<b>4935</b>	SHRI	<b>THAKUR CHANDRASINH KESARSINH</b>	40	38
186	<b>4936</b>	SHRI	<b>THITE PRATIK RAMCHANDRA</b>	46	30
187	<b>4937</b>	MISS	<b>UTPAT SAYALI SUNIL</b>	48	32
188	<b>4938</b>	MISS	<b>VANDARE MAYURI BALASO</b>	46	34
189	<b>4939</b>	MISS	<b>WAGH ANUPA TANAJI</b>	48	22

  
Dr. Amol Sonawale  
HEAD  
Department of Commerce  
P.D.V.P.College, Tasgaon.

“ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षणप्रसार”- शिक्षणमहार्षी बापूजी साळुंब्रे  
Shri Swami Vivekanand Shikshan Sanstha, Kolhapur  
**PADMABHUSHAN DR. VASANTRAODADA PATIL MAHAVIDYALAYA**  
**TASGAON, DIST. SANGLI**  
**DEPARTMENT OF COMMERCE**  
**CERTIFICATE COURSE IN INCOME TAX**

**Day & Date: Wednesday 13/01/2021**

**Total Marks: 60**

**Time: 10.00 am to 12.00pm**

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**Instructions:** 1. All questions are compulsory.

2. Write side figures shows marks.

**Q. No.1** Rajesh, a British national, is a resident and ordinarily resident in India during the P.Y. 2020-21. He owns a house in London, which he has let out at £ 10,000 p.m. The municipal taxes paid to the Municipal Corporation of London is £ 8,000 during the P.Y. 2020-21. The value of one £ in Indian rupee to be taken at ` 95. Compute Rajesh's Net Annual Value of the property for the A.Y. 2021-22.

**Q.No.2** Mr. Srikant has two sons. He is in receipt of children education allowance of Rs.150 p.m. for his elder son and Rs. 70 p.m. for his younger son. Both his sons are going to school. He also receives the following allowances:

Transport allowance : ` 1,800 p.m.

Tribal area allowance : ` 500 p.m.

Compute his taxable allowances.

**Q. No.3** Dr. Niranjana, a resident individual, aged 60 years is running a clinic in Surat. Her Income and Expenditure Account for the year ending March 31<sup>st</sup>, 2021 is as under:

<b>Expenditure</b>	`	<b>Income</b>	`
To Medicine consumed	35,38,400	By Consultation and medical charges	58,85,850
To Staff salary	13,80,000	By Income-tax refund (principal ` 5,000, interest ` 450)	5,450
To Clinic consumables	1,10,000	By Dividend from units of UTI (Gross)	10,500
To Rent paid	90,000	By Winning from game show on T.V. (net of TDS of ` 15,000)	35,000
To Administrative expenses	2,55,000	By Rent	27,000
To Amount paid to scientific research association approved u/s 35	1,50,000		
To Net profit	4,40,400		
	<b>59,63,800</b>		<b>59,63,800</b>

Rent paid includes ` 30,000 paid by cheque towards rent for her residential house in Surat.

(i) Clinic equipments are:

1.4.2020 Opening W.D.V. - ` 5,00,000

7.12.2020 Acquired (cost) by cheque - ` 2,00,000

(ii) Rent received relates to property situated at Surat. Gross Annual Value ` 27,000. The municipal tax of ` 2,000, paid in December, 2020, has been included in "administrative expenses".



- (iii) She received salary of ` 7,500 p.m. from "Full Cure Hospital" which has not been included in the "consultation and medical charges".
- (iv) Dr. Niranjana availed a loan of ` 5,50,000 from a bank for higher education of her daughter. She repaid principal of ` 1,00,000, and interest thereon ` 55,000 during the previous year 2020-21.
- (v) She paid ` 1,00,000 as tuition fee (not in the nature of development fees/ donation) to the university for full time education of her daughter.
- (vi) An amount of ` 28,000 has also been paid by cheque on 27<sup>th</sup> March, 2021 for her medical insurance premium.

From the above, compute the total income of Dr. Smt. Niranjana for the A.Y. 2021-22 under the regular provisions of the Income-tax Act, 1961, assuming that she has not opted for to pay tax under section 115BAC.

**Q.No.4 Short Notes (Any Three)**

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

Name :- Chougale Surprati Satish  
Std :- B.com III  
Roll No. :- 4753.

Q.1.

For the P.Y. 2021, Mr. Rajesh, a British national, is a resident and ordinarily resident in India. Therefore, income received by him by way of rent of the house property located in London is to be included in the total income in India. Municipal taxes paid in London is to be allowed as deduction from the gross annual value.

Computation of Net Annual Value of the property of Mr. Rajesh for A.Y. 2021-22.

Particulars	₹
Gross Annual Value ( $₹ 10,000 \times 12 \times 95$ )	1,14,00,000
Less :- Municipal taxes paid ( $₹ 8,000 \times 95$ )	7,60,000
Net Annual Value (NAV)	1,06,40,000



Q. 2.

Taxable allowance in the hands of Mr. Srikanth is computed as under :-

	₹	₹
Children Education Allowance :		
- Elder Son [(₹ 150 - ₹ 100) p.m. x 12 m] = 600		
- Younger Son [(₹ 70 - ₹ 70) p.m. x 12 m] = Nil		600
Transport allowance (₹ 1,800 p.m. x 12 m)		21,600
Tribal area allowance [(₹ 500 - ₹ 200) p.m. x 12 m]		3,600
<b>Taxable allowances</b>		<b>25,800</b>

Q. 3.

Computation of total income of Dr. Niranjana  
A.Y. 2021-22

	₹	₹	₹
<b>I</b> Income from Salary			
Basic Salary (₹ 7,500 x 12)		90,000	
Less :- Standard deduction u/s 16 (ia)		50,000	40,000
<b>II</b> Income from house property			
Gross Annual Value (GAV)		27,000	
less :- Municipal taxes paid		2,000	
Net Annual Value (NAV)		25,000	
Less :- Deduction u/s 24 @ 30%		7,500	17,500
<b>III</b> Income from Profession			
Net profit as per Income & Expenditure account		4,40,000	
Less :- Items of income to be treated separately.			
i) Rent received (taxable under the head	27,000		

Particulars	₹	₹	₹
ii) Dividend from Units of UTI (taxable Under the head "Income from other Sources")	10,500		
iii) Winning from game show on TV. (net of TDS) - Income from other source)	35,000		
iv) Income tax refund	5,450	77,950	
		3,62,450	
Less:- Allowable expenditure			
Depreciation on clinic equipments on ₹ 5,00,000 @ 15 %.	75,000		
on ₹ 2,00,000 @ 7.5 %.	15,000	90,000	
		2,72,450	
Add:- Items of expenditure not allowable while computing business income			
i) Rent for her residential accommodation included in income & expenditure A/c	30,000		
ii) Municipal tax paid relating to residential house at Surat included in admin. expenses	2,000	32,000	3,04,450
<b>IV</b> Income from other Sources			
a) Interest on income-tax refund	450		
b) Dividend from UTI	10,500		
c) Winnings from TV game show (₹ 35,000 + ₹ 15,000)	50,000		60,950
Gross Total Income			4,22,900
Less:- Deduction Under chapter VI-A:			
a) Section 80 C	1,00,000		
b) Section 80 D	28,000		
c) Section 80 E	55,000		1,83,000
Total income			2,39,900

Note:-

i) The principal amount received towards income-tax refund will be excluded from computation of total income

Q. 4 i) Person :- [section 2(31)] -

The term Person includes :-

- 1) Individual
- 2) H.U.F.
- 3) A.O.P
- 4) B.O.I
- 5) Local Authority.
- 6) Artificial Juridical person.

ii) Assessee :- [section 2(7)]

An assessee is a person :-

- a) whom any tax is payable under act.
- b) interest or penalty is payable under act
- c) Assessment of his income or loss or of amount of refund due to him.
- d) who is deemed to be an assessee