

BHARATH INSTITUTE OF LAW
(BHARATH INSTITUTE OF HIGHER EDUCATION AND RESEARCH)
173, Agharam Road, Selaiyur, Chennai – 600 073

Ref No.: BIL/GC/VAC/05/2018

Date: 29/01/2018

CIRCULAR

This is to inform that Bharath Institute of Law is conducting a fundamental course on “**INCOME TAX AND GST ASSESSMENT METHODS**”. This course commences from 09th February, 2018. The course comprises of 36 hours of lecture and practical classes. The timetable for the course is hereby attached. Interested students can get the registration form from the office and submit the same on or before 07th February, 2018.

The following members will be handling the course:

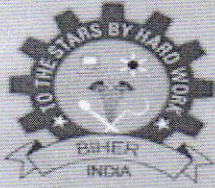
| Sl.No. | Name of the Instructor | Designation |
|--------|------------------------|--------------------------------------------------------------|
| 1. | Mr. Vishwanathan | Advocate, High Court of Madras, Chennai |
| 2. | Mr. R. Sivakumar | Advocate, High Court of Madras, Chennai |
| 3. | Prof. N. Manohar | Head of the Department, Bharath Institute of Law, Chennai |
| 4. | Mr. M.A. Saleem Ahmed | Assistant Professor, Bharath Institute of Law, Chennai |

Copy to

1. All department HOD's
2. All classes
3. Course Instructor's
4. Notice Board



J. Gajendra Raj
DEAN-LAW
Prof. (Dr.) S. GAJENDRA RAJ, Ph.D.(Law), L.L.D. (Law),
Dean -Law
Bharath Institute of Law
Bharath Institute of Higher Education & Research
(Declared as Deemed to be University U/S 3 of UGC Act. 1956)
Selaiyur, Chennai-600 073. INDIA



Bharath

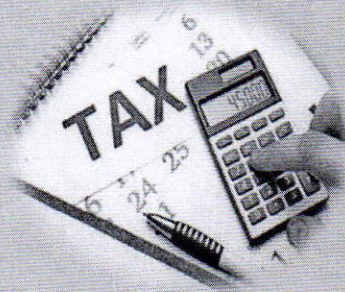
INSTITUTE OF HIGHER EDUCATION AND RESEARCH
(Declared as Deemed - to - be - University under section 3 of UGC Act 1956)

ACCREDITED WITH 'A' GRADE BY NAAC

FUNDAMENTAL COURSE ON

INCOME TAX AND GST ASSESSMENT METHODS

- Basics of Taxation
- Taxability under 'specific heads'
- Income Tax assessment & procedure
- Overview of GST
- GST Assessment



09th February, 2018 to 18th March, 2018

No Registration fee

Organised By



Bharath Institute of Law

173, Agharam Road, Selaiyur, Chennai

**FUNDAMENTAL COURSE ON INCOME TAX AND GST
ASSESSMENT METHODS**

Schedule of Sessions

Total Duration: 37 Hours

| Session | Date | Day | Time | Total Hrs |
|----------------|-------------|------------|--------------------|------------------|
| Session-1 | 9-Feb-18 | Friday | 3:20PM to 04:20 PM | 1 |
| Session-2 | 10-Feb-18 | Saturday | 9:00AM to 04:20 PM | 6 |
| Session-3 | 17-Feb-18 | Saturday | 9:00AM to 04:20 PM | 6 |
| Session-4 | 24-Feb-18 | Saturday | 9:00AM to 04:20 PM | 6 |
| Session-5 | 3-Mar-18 | Saturday | 9:00AM to 04:20 PM | 6 |
| Session-6 | 10-Mar-18 | Saturday | 9:00AM to 04:20 PM | 6 |
| Session-7 | 17-Mar-18 | Saturday | 9:00AM to 04:20 PM | 6 |
| Total Duration | | | | 37 |

FUNDAMENTAL COURSE ON INCOME TAX AND GST ASSESSMENT METHODS

MODULE-1

Preliminaries- Concepts; 'income', 'agricultural income', 'casual income', 'assessee' 'person'- Residential status – Previous year, Assessment year – General charging section and specific charging section – Income – Received – Arising – 'Accrual'- Scope and total income – Exemption from taxation

MODULE-2

Taxability under 'specific heads': Income from 'salaries'- Income from 'house property' - Income from 'business or profession' - Income from 'capital gains' - Income from 'other sources' **Clubbing of income:** Income of other persons in assessee's total income.

MODULE-3

Procedure for assessment - Computation of total income and tax liability of an individual, H.U.F., and firm - Tax deduction at source - Advance payment of tax - Treatment of losses – set-off-carry forward of loss - Deductions allowed in certain cases – chapter VIA deductions_- Assessment of special class of assesses

MODULE-4

Overview of GST - Concepts – Limitations of VAT – Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST- Process of Introduction of GST - Constitutional Amendments.

MODULE-5

Assessment: Self-assessment - Provisional assessment –Security of Returns - Assessment of Non-filers of returns - Assessment of Unregistered persons –Audit and Assessment – Other features of Dual GST model.

VALUE ADDED COURSE on INCOME TAX AND GST ASSESSMENT METHODS
SCHEDULE & LESSON PLAN

| DATE | 9:00AM to 10:00AM | 10:00AM to 11:00AM | BREAK (11:00 AM to 11:20AM) | 11:20AM to 12:20PM | 12:20PM to 1:20PM | LUNCH (1:20 PM to 2:00PM) | 02:20PM to 03:20PM | 03:20PM to 04:20PM | | |
|-----------|----------------------------|------------------------------------------|--------------------------------|--------------------|------------------------------------|------------------------------|--------------------------------------------------|--------------------|-----------------|----------------------|
| 9-Feb-18 | | | | | | | | | | Inauguration |
| 10-Feb-18 | Introduction | Basics of Taxation | | | Agricultural Income | | Understanding various Heads of Income | | Problem Solving | Problem solving |
| 17-Feb-18 | Income from Salary | Taxability of Income from Salary | | | Allowances & Perquisites | | Deductions | | Problem Solving | Problem solving |
| 24-Feb-18 | Income from House Property | Taxability of Income from House Property | | | Income from Business or Profession | | Taxability of Income from Business or Profession | | Problem Solving | Problem solving |
| 3-Mar-18 | Income from Capital Gains | Taxability of Income from Capital Gains | | | Income from Other Sources | | Taxability of Income from Other Sources | | Problem Solving | Problem solving |
| 10-Mar-18 | Introduction to GST | Levy of GST | | | Time & Place of supply | | Input tax credit | | Problem Solving | Problem solving |
| 17-Mar-18 | Assessment & Audit | Assessment & Audit | | | Problem Solving | | Problem Solving | | Evaluation | Valedictory Function |

| Course Name | | Fundamental courses on Income Tax and GST Assessment Methods | |
|-------------------------|-------------|--------------------------------------------------------------|-------------------|
| Date of Introduction | | 09-February-2018 | |
| No of Students Enrolled | | 46 | |
| S.No | Register No | Student Name | Course |
| 1 | U16DL005 | ARUN KUMAR R L | LLB., (Hons.) |
| 2 | U16DL011 | DEEPAN RAJ B | LLB., (Hons.) |
| 3 | U16DL017 | HEMANATHAN D A | LLB., (Hons.) |
| 4 | U16DL023 | MAHESH T M | LLB., (Hons.) |
| 5 | U16DL029 | RAJAPANDIAN K | LLB., (Hons.) |
| 6 | U16DL035 | SURENDAR M | LLB., (Hons.) |
| 7 | U16DL041 | CLINTON A | LLB., (Hons.) |
| 8 | U16DL047 | DEEPA R | LLB., (Hons.) |
| 9 | U16DL053 | DHANUPRIYA A | LLB., (Hons.) |
| 10 | U16DL065 | SANTHOSH KUMAR G | LLB., (Hons.) |
| 11 | U16DL101 | SUBATHRA S | LLB., (Hons.) |
| 12 | U17DL005 | ANAND B | LLB., (Hons.) |
| 13 | U17DL011 | BARANEEDHARA KARTHIKEYAN G | LLB., (Hons.) |
| 14 | U17DL017 | DEEPA B | LLB., (Hons.) |
| 15 | U17DL023 | ISHWARYA IYER | LLB., (Hons.) |
| 16 | U17DL072 | VIGNESH N | LLB., (Hons.) |
| 17 | U17DL078 | YUVARAJ J | LLB., (Hons.) |
| 18 | U17DL097 | RAAGHUL PIRAANESH J R | LLB., (Hons.) |
| 19 | U17DL105 | JAYAKUMAR D | LLB., (Hons.) |
| 20 | U17DL111 | SAYEEDATTA M S | LLB., (Hons.) |
| 21 | U17DL117 | VIGNESH V | LLB., (Hons.) |
| 22 | U17DL123 | BALASUBRAMANIYAN P C | LLB., (Hons.) |
| 23 | U17DL129 | MANIKANDAN A C | LLB., (Hons.) |
| 24 | U17BL005 | AAKASH VIGRAM B | B.BA.,L.LB(Hons.) |
| 25 | U17BL012 | HARIKRISHNAN G | B.BA.,L.LB(Hons.) |

| S.No | Register No | Student Name | Course |
|------|-------------|---------------------------|--------------------|
| 26 | U17BL039 | SHARONI R | B.BA.,L.LB(Hons.) |
| 27 | U17BL045 | VINOTH KUMAR M | B.BA.,L.LB(Hons.) |
| 28 | U17BL051 | HARIHARAN R | B.BA.,L.LB(Hons.) |
| 29 | U17BL058 | BALAJI S | B.BA.,L.LB(Hons.) |
| 30 | U17BL066 | ALAGAPPAN K | B.BA.,L.LB(Hons.) |
| 31 | U17BL073 | CLINTON R | B.BA.,L.LB(Hons.) |
| 32 | U17BL113 | ABIRAMI A | B.BA.,L.LB(Hons.) |
| 33 | U17BL119 | THISHIYAA P S | B.BA.,L.LB(Hons.) |
| 34 | U16BL005 | BHIM RAO NAALANDA P | B.BA.,L.LB(Hons.) |
| 35 | U16BL012 | NISHOK V G | B.BA.,L.LB(Hons.) |
| 36 | U16BL036 | NIKHIL J | B.BA.,L.LB(Hons.) |
| 37 | U16CL005 | BALAMANIKANDAN K | B.Com.,L.LB(Hons.) |
| 38 | U17CL007 | ASHWIN K | B.Com.,L.LB(Hons.) |
| 39 | U17CL013 | VINDHIYA M | B.Com.,L.LB(Hons.) |
| 40 | U17CL019 | YUGENDRA PRASATH | B.Com.,L.LB(Hons.) |
| 41 | U17CL025 | KEVIN M K | B.Com.,L.LB(Hons.) |
| 42 | U17CL031 | MIR MOHAMMED SAMEER UDDIN | B.Com.,L.LB(Hons.) |
| 43 | U17CL037 | VELMURUGAN K | B.Com.,L.LB(Hons.) |
| 44 | U17CL043 | SANGILIRAJAN P | B.Com.,L.LB(Hons.) |
| 45 | U17CL049 | SUBHASHINI T | B.Com.,L.LB(Hons.) |
| 46 | U17CL056 | VIDYA V | B.Com.,L.LB(Hons.) |



BHARATH INSTITUTE OF LAW
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This certificate is awarded to

Mr. K. ALAGAPPAN

of

Bharath Institute of Law, Chennai

for successfully completing the fundamental course on
INCOME TAX AND GST ASSESSMENT METHODS
with a consolidated score of 72%. The course was conducted from
09th February, 2018 to 18th March, 2018

Mr. M.A. Saleem Ahmed
Course Co-ordinator

Prof. Dr. S. Gajendraraj
Dean-Law

BHARATH INSTITUTE OF LAW
 (BHARATH INSTITUTE OF HIGHER EDUCATION AND RESEARCH)
 173, Agharam Road, Selaiyur, Chennai – 600 073

Course Feedback Form

Course Title : Fundamental course → income Tax and GST
 Date From : 9-2-2018 Date to : 17-3-2018 Venue : Bharath Institute of Law

Please fill the short questionnaire to make the course better.

Occupation : Student
 Your Organization Name : Bharath Institute → Law
 Your Highest Qualifications : B.A.

Please respond below with 1, 2, 3, 4 or 5, where 1 and 5 are explained.

THE DESIGN OF THE COURSE

- | | | |
|----------------------------------------------------------|-----------------------------------------------|----------------------------------|
| A. Were objectives of the course clear to you? | Yes / No | <input type="text" value="Yes"/> |
| B. The course contents met with your expectations | 1. Strongly disagree 5. Strongly agree | <input type="text" value="4"/> |
| C. The lecture sequence was well planned | 1. Strongly disagree 5. Strongly agree | <input type="text" value="5"/> |
| D. The contents were illustrated with | 1. Too few examples 5. Adequate examples | <input type="text" value="5"/> |
| E. The level of the course was | 1. Too low 5. Too high | <input type="text" value="5"/> |
| F. The course contents compared with your expectations | 1. Too theoretical 5. Too empirical | <input type="text" value="4"/> |
| G. The course exposed you to new knowledge and practices | 1. Strongly disagree 5. Strongly agree | <input type="text" value="5"/> |
| H. Will you recommend this course to your colleagues? | 1. Not at all 5. Very strongly | <input type="text" value="5"/> |

THE CONDUCT OF THE COURSE

- | | | |
|------------------------------------------------------------|---------------------------------------------|--------------------------------|
| A. The lectures were clear and easy to understand | 1. Strongly disagree 5. Strongly agree | <input type="text" value="4"/> |
| B. The teaching aids were effectively used | 1. Strongly disagree 5. Strongly agree | <input type="text" value="3"/> |
| C. The course material handed out was adequate | 1. Strongly disagree 5. Strongly agree | <input type="text" value="5"/> |
| D. The instructors encouraged interaction and were helpful | 1. Strongly disagree 5. Strongly agree | <input type="text" value="5"/> |

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Course Feedback Form

Course Title : Fundamental courses on Income Tax and GST Assessment Methods
Date From : 9/2/2018 Date to : 17/02/2018 Venue : Bharath Institute of Law

Please fill the short questionnaire to make the course better.

Occupation : Student
Your Organization Name : Bharath Institute of Law
Your Highest Qualifications :

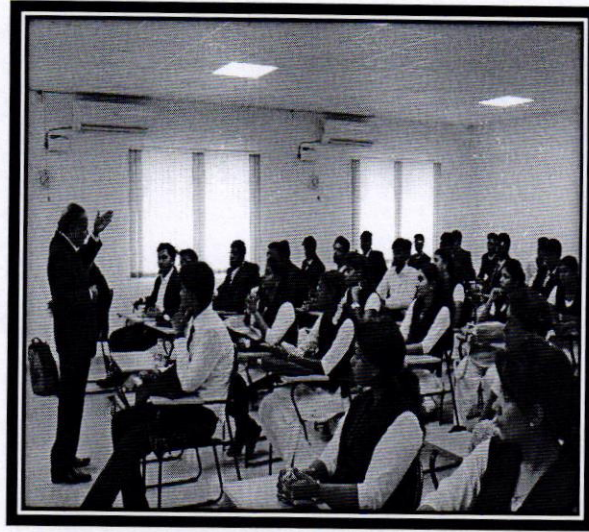
Please respond below with 1, 2, 3, 4 or 5, where 1 and 5 are explained.

THE DESIGN OF THE COURSE

- | | | |
|----------------------------------------------------------|----------------------|----------------------------------|
| A. Were objectives of the course clear to you? | Yes / No | <input type="text" value="Yes"/> |
| B. The course contents met with your expectations | | |
| 1. Strongly disagree | 5. Strongly agree | <input type="text" value="4"/> |
| C. The lecture sequence was well planned | | |
| 1. Strongly disagree | 5. Strongly agree | <input type="text" value="5"/> |
| D. The contents were illustrated with | | |
| 1. Too few examples | 5. Adequate examples | <input type="text" value="5"/> |
| E. The level of the course was | | |
| 1. Too low | 5. Too high | <input type="text" value="5"/> |
| F. The course contents compared with your expectations | | |
| 1. Too theoretical | 5. Too empirical | <input type="text" value="4"/> |
| G. The course exposed you to new knowledge and practices | | |
| 1. Strongly disagree | 5. Strongly agree | <input type="text" value="5"/> |
| H. Will you recommend this course to your colleagues? | | |
| 1. Not at all | 5. Very strongly | <input type="text" value="4"/> |

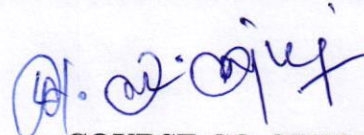
THE CONDUCT OF THE COURSE

- | | | |
|------------------------------------------------------------|-------------------|--------------------------------|
| A. The lectures were clear and easy to understand | | |
| 1. Strongly disagree | 5. Strongly agree | <input type="text" value="5"/> |
| B. The teaching aids were effectively used | | |
| 1. Strongly disagree | 5. Strongly agree | <input type="text" value="4"/> |
| C. The course material handed out was adequate | | |
| 1. Strongly disagree | 5. Strongly agree | <input type="text" value="5"/> |
| D. The instructors encouraged interaction and were helpful | | |
| 1. Strongly disagree | 5. Strongly agree | <input type="text" value="4"/> |



A fundamental course on “**INCOME TAX AND GST ASSESSMENT METHODS**” was organized and conducted by the Bharath Institute of Law for the benefit of law students from 09th February, 2018 to 18th March, 2018. Totally 46 students attended this course. The following resource persons conducted the course

- Mr. Viswanathan, Advocate, High Court of Madras, Chennai
- Mr. R. Sivakumar, Advocate, High Court of Madras, Chennai
- Prof. N. Manohar, Head of the Department, Bharath Institute of Law, Chennai
- Mr. M.A. Saleem Ahmed, Assistant Professor, Bharath Institute of Law, Chennai


COURSE CO-ORDINATOR