

26-June-2018

Chennai

From

Saleem Ahmed M.A
Assistant Professor
Bharath Institute of Law
Bharath Institute of Higher Education and Research
Chennai

To

Dean
Bharath Institute of Law
Bharath Institute of Higher Education and Research
Chennai

Sub: Request for permission to organise a short term course - Reg.

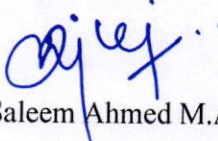
Dear Sir,

With reference to the above subject, I would like to request your support and permission to organise a course on "**Introduction to Taxation Law**". It will be a 36 hours session and tentatively scheduled to commence from 11th July, 2018. Mr. C. Anbarasu, Advocate, Madras High Court will be handling the course along with the internal faculty members.

I am eagerly waiting for your kind approval for organising the same

Thanking You

Sincerely,


Saleem Ahmed M.A

Approved
J. h. m.
26/06/2018

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

Ref No.: BIL/GC/VAC/07/2018


Date: 29/06/2018

CIRCULAR

This is to inform that Bharath Institute of Law is conducting a course on “**INTRODUCTION TO TAXATION LAWS**”. This course commences from 11th July, 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 09th July, 2018.

The following members will be handling the course:

Sl.No.	Name of the Instructor	Designation
1.	Mr. C. Anbarasu	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

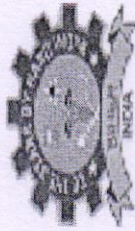

DEAN-LAW

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

Copy to

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





Shri Ram
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



Introductory Course on TAXATION LAWS

Course Start Date: 11th July, 2018
Course End Date: 28th July, 2018

No Registration Fee

- ❖ Principles of taxation
- ❖ Tax structure in India
- ❖ Taxation under the Indian Constitution
- ❖ Basic Concept of - Income Tax, GST, Custom Duty, TDS, Tax Avoidance Tax Evasion and Tax Planning

INTRODUCTORY COURSE on TAXATION LAWS

Schedule of Sessions

Total Duration: 36 Hours

Session	Date	Day	Time	Total Hrs
Session-1	11-Jul-18	Wednesday	04:20PM to 06:20PM	2
Session-2	12-Jul-18	Thursday	04:20PM to 06:20PM	2
Session-3	13-Jul-18	Friday	04:20PM to 06:20PM	2
Session-4	14-Jul-18	Saturday	09:00AM to 04:20PM	6
Session-5	18-Jul-18	Wednesday	04:20PM to 06:20PM	2
Session-6	19-Jul-18	Thursday	04:20PM to 06:20PM	2
Session-7	20-Jul-18	Friday	04:20PM to 06:20PM	2
Session-8	21-Jul-18	Saturday	09:00AM to 04:20PM	6
Session-9	25-Jul-18	Wednesday	04:20PM to 06:20PM	2
Session-10	26-Jul-18	Thursday	04:20PM to 06:20PM	2
Session-11	27-Jul-18	Friday	04:20PM to 06:20PM	2
Session-12	28-Jul-18	Saturday	09:00AM to 04:20PM	6
Total Duration				36

INTRODUCTORY COURSE ON TAX LAWS

Module-I:

- Introduction
 - Meaning of Tax Types of Tax
 - Direct Tax and Indirect Tax Characteristics of Tax, Fee and its differences
 - Difference between Tax and Duty
 - Concept of Cess and Surcharge
 - Principle of Ability/Capacity to pay
- Taxation under the Indian Constitution
(Article-265, 246 & Specific Entries of Schedule-VII)
- Canons of Taxation by Adam Smith and Additional/Modern Canons

Module-II:

- General Perspective
 - Important Definitions
 - Previous Year - Assessment Year – Income – Assesse – Person – Company - Average Rate of Income Tax – Business - Capital Asset - Total Income
- Charge (Section 4)
- Residential Status of Assesse
- Scope of Total Income
- Basic Concept of Total Deduction at Source (TDS)
- Agricultural Income and Its Tax Treatment

Module-III:

- Basic Concept of GST
- Constitutional perspective
- Scope & Levy of GST
- GST council
- GST Registration
- GST Assessment

REFERENCE:

1. Law and Procedure : Professional Approaches to Direct Taxes by Girish Ahuja
2. Direct Taxes and Indirect Taxes by DinagerPagre
3. Basics of GST by Nitya Tax Associates
4. GST Law & Practice by V.S. Datey
5. Income Tax Law Practice by Sukumar Battacharya
6. Income Tax by N.A. Palkiwala

**INTRODUCTORY COURSE on TAXATION LAWS
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	04:20PM to 05:20PM	05:20PM to 06:20PM
11-Jul-18											Inauguration	Introduction
12-Jul-18											Brief Historical Background	Indian taxation: the constitutional scheme
13-Jul-18											Features of a Good Tax Policy	Activity
14-Jul-18	Structure of Taxation	Economics and tax policy			Substantive Tax Laws	Proedural Tax Laws			Basis of Charge	Problem Solving		
18-Jul-18									Tax Treatment of Income			
19-Jul-18											Agricultural Income	Tax Treatment of Agricultural Income
20-Jul-18											Tax deducted at source	Types of Payments and Applicable TDS
21-Jul-18	Introduction to GST	Chronological events (GST)			Constitutional Perspective	Applicability of GST			Understanding CGST, SGST, UTGST & IGST	Activity		
25-Jul-18											GST Council	GST Council - Decisions
26-Jul-18											Registration of GST	Activity
27-Jul-18											Input Credit	Activity
28-Jul-18	GST Network	Compensation Mechanism			Composition Scheme	Input Credit			Evaluation	Valedictory Function		

Course Name	Introduction to Taxation Laws
Date of Introduction	11-Jul-2018
No of Students Enrolled	40

S.No	Register No	Student Name	Course
1	U16DL001	ALLWIN S	LLB., (Hons.)
2	U16DL012	DEVA K	LLB., (Hons.)
3	U16DL023	MAHESH T M	LLB., (Hons.)
4	U16DL034	SUGANRAJAN S	LLB., (Hons.)
5	U16DL045	KAMAL S	LLB., (Hons.)
6	U16DL056	DILEEP KUMAR P	LLB., (Hons.)
7	U16DL067	VINOD I	LLB., (Hons.)
8	U16DL078	STEPHEN DANIEL M	LLB., (Hons.)
9	U16DL089	ANANDARAMANE R	LLB., (Hons.)
10	U17DL001	AANANTHA KRISHNAN L	LLB., (Hons.)
11	U17DL011	BARANEEDHARA KARTHIKEYAN G	LLB., (Hons.)
12	U17DL021	ARUN AMARNATH M	LLB., (Hons.)
13	U17DL032	LINGARAJAN B	LLB., (Hons.)
14	U17DL056	SATHYA S	LLB., (Hons.)
15	U17DL068	THAMIZHARASAN S	LLB., (Hons.)
16	U17DL078	YUVARAJ J	LLB., (Hons.)
17	U17DL089	TAMILZHARIVU G	LLB., (Hons.)
18	U17DL099	LIMBA RUBINI S	LLB., (Hons.)
19	U17DL111	SAYEEDATTA M S	LLB., (Hons.)
20	U16BL001	AARON B	B.BA.,L.LB(Hons.)
21	U16BL012	NISHOK V G	B.BA.,L.LB(Hons.)
22	U16BL022	SUNDARR M	B.BA.,L.LB(Hons.)
23	U16BL032	VIGNESH I	B.BA.,L.LB(Hons.)
24	U17BL012	HARIKRISHNAN G	B.BA.,L.LB(Hons.)
25	U17BL024	MOHANRAJ PGS	B.BA.,L.LB(Hons.)

S.No	Register No	Student Name	Course
26	U17BL035	RENI J	B.BA.,L.LB(Hons.)
27	U17BL045	VINOTH KUMAR M	B.BA.,L.LB(Hons.)
28	U17BL056	SAMUVEL.G	B.BA.,L.LB(Hons.)
29	U17BL061	AADHITHYAN R	B.BA.,L.LB(Hons.)
30	U17BL073	CLINTON R	B.BA.,L.LB(Hons.)
31	U17BL085	MURUGAPPA C	B.BA.,L.LB(Hons.)
32	U17BL097	SASIDHARAN S	B.BA.,L.LB(Hons.)
33	U17BL107	VISHALEE D	B.BA.,L.LB(Hons.)
34	U16CL001	JOHAN PRISLEY J N	B.Com.,L.LB(Hons.)
35	U17CL001	ADITHYA K	B.Com.,L.LB(Hons.)
36	U17CL013	VINDHIYA M	B.Com.,L.LB(Hons.)
37	U17CL023	KESAVA K	B.Com.,L.LB(Hons.)
38	U17CL033	NIRUPAMA MOHANARAJA	B.Com.,L.LB(Hons.)
39	U17CL043	SANGILIRAJAN P	B.Com.,L.LB(Hons.)
40	U17CL054	SWETHA M	B.Com.,L.LB(Hons.)



BHARATH INSTITUTE OF LAW

BHARATH INSTITUTE OF HIGHER EDUCATION AND RESEARCH

173, Agharam Road, Selaiyur, Chennai - 600 073



This certificate is awarded to

Mr. G. THAMIZHARIVU

of

Bharath Institute of Law, Chennai

for successfully completing the course on

INTRODUCTION TO TAXATION LAWS

with a consolidated score of 68%. The course was conducted from

11th July, 2018 to 28th July, 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 : Introduction to Taxation Laws

Date From : 11/7/18 Date to : 28/7/18 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 : +2

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="checkbox"/> |
| B. The course contents met with your expectations | | |
| 1. Strongly disagree | 5. Strongly agree | <input type="checkbox"/> |
| C. The lecture sequence was well planned | | |
| 1. Strongly disagree | 5. Strongly agree | <input type="checkbox"/> |
| D. The contents were illustrated with | | |
| 1. Too few examples | 5. Adequate examples | <input type="checkbox"/> |
| E. The level of the course was | | |
| 1. Too low | 5. Too high | <input type="checkbox"/> |
| F. The course contents compared with your expectations | | |
| 1. Too theoretical | 5. Too empirical | <input type="checkbox"/> |
| G. The course exposed you to new knowledge and practices | | |
| 1. Strongly disagree | 5. Strongly agree | <input type="checkbox"/> |
| H. Will you recommend this course to your colleagues? | | |
| 1. Not at all | 5. Very strongly | <input type="checkbox"/> |

THE CONDUCT OF THE COURSE

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

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

Course Feedback Form

Course Title : Introduction to Taxation Laws
Date From : 11/7/2018 Date to : 28/7/2018 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 : +2

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 Yes
- B. The course contents met with your expectations
1. Strongly disagree 5. Strongly agree
- C. The lecture sequence was well planned
1. Strongly disagree 5. Strongly agree
- D. The contents were illustrated with
1. Too few examples 5. Adequate examples
- E. The level of the course was
1. Too low 5. Too high
- F. The course contents compared with your expectations
1. Too theoretical 5. Too empirical
- G. The course exposed you to new knowledge and practices
1. Strongly disagree 5. Strongly agree
- H. Will you recommend this course to your colleagues?
1. Not at all 5. Very strongly

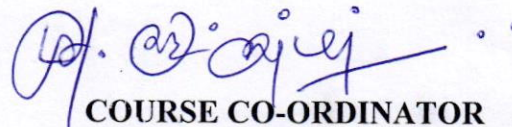
THE CONDUCT OF THE COURSE

- A. The lectures were clear and easy to understand
1. Strongly disagree 5. Strongly agree
- B. The teaching aids were effectively used
1. Strongly disagree 5. Strongly agree
- C. The course material handed out was adequate
1. Strongly disagree 5. Strongly agree
- D. The instructors encouraged interaction and were helpful
1. Strongly disagree 5. Strongly agree



An introductory course on “**Taxation Laws**” was organized and conducted by the Bharath Institute of Law for the benefit of law students from 11th July, 2018 to 28th July, 2018. Totally 40 students attended this course. The following resource persons conducted the course

- Mr. C. Anbarasu, 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