

From,

05/10/2018

Mrs. Seena B Nair  
Assistant Professor,  
Bharath Institute of Law,  
Bharath Institute of Higher Education and Research,  
Chennai.

To,

The Dean  
Bharath Institute of Law  
Bharath Institute of Higher Education and Research  
Chennai- 600126

Dear Sir,

Sub : Requisition letter for granting permission to organize a Fundamental Course on Tax Policies of India- Reg.

I would like to request your support and permission to organize a Fundamental Course on **TAX POLICIES OF INDIA**. It will be 36 hours session and tentatively scheduled to start from 15<sup>th</sup> October,2018. The resource person for the course is been planned to engage **Mr. R. Chockalingam , Advocate , High Court of Madras , Chennai** and **Mr. K. Prabhakaran , Advocate , High Court of Madras , Chennai**.

I kindly request your approval for organizing the same.

Thanking You

Approved  
V. Nair  
05/10/2018

Yours Sincerely,



Mrs. Seena B Nair

**BHARATH INSTITUTE OF LAW**  
**BHARATH INSTITUTE OF HIGHER EDUCATION AND RESEARCH**  
173, Agaram Main Road, Selaiyur, Chennai – 600073.

Ref No.: BIL/GC/VAC/12/2018

Date:08.10.2018

**CIRCULAR**

This is to inform that Bharath Institute of Law is conducting a fundamental course on “**TAX POLICIES OF INDIA**”. This course commences from 15<sup>th</sup> October, 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 12<sup>th</sup> October, 2018.

Sl.No.	Name of the Instructor	Designation
1.	Mr. R. Chockalingam	Advocate, High Court of Madras, Chennai
2.	Mr. K. Prabhakaran	Advocate, High Court of Madras, Chennai
3.	Mr. S. Sathish Kumar	Advocate, High Court of Madras, Chennai

Copy to

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

  
**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**



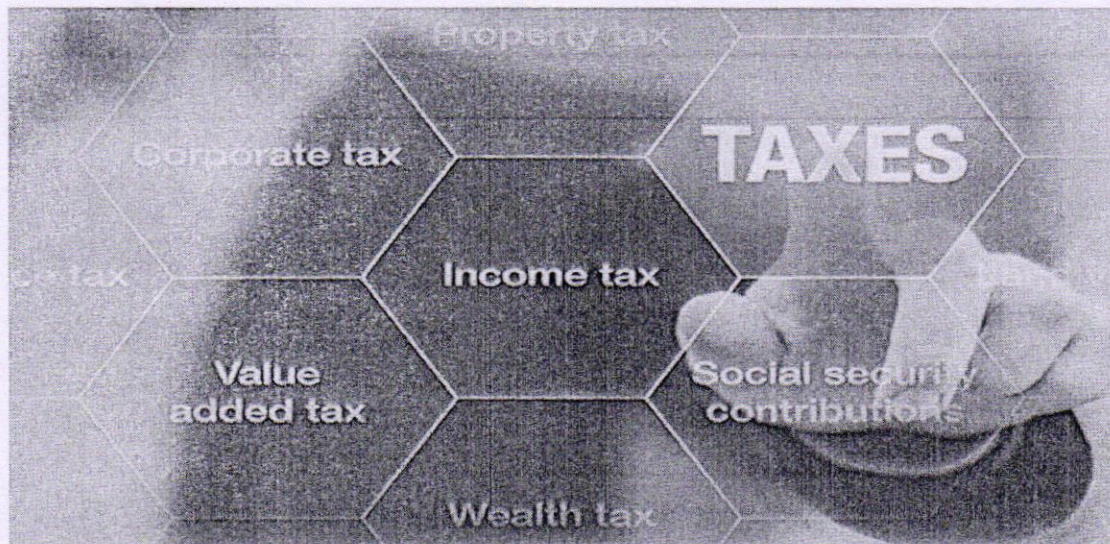


**Bharath**  
**INSTITUTE OF LAW**

Approved by Bar Council of India (BCI: D: 943/2016 (LE))

**FUNDAMENTAL COURSE ON**

# **TAX POLICIES OF INDIA**



- ❖ TAXATION OVERVIEW IN INDIA
- ❖ MAJOR TAX REFORM IN INDIA
- ❖ KNOWLEDGE OF COMPUTATION OF INCOME TAX
- ❖ AWARENESS ON THE COMPLIANCE OF TAX LAWS
- ❖ IDEA ON VARIOUS AVENUES FOR TAX PLANNING AND TAX MANAGEMENT.

**15<sup>TH</sup> OCTOBER, 2018 TO 24<sup>TH</sup> NOVEMBER, 2018**

**NO REGISTRATION FEE**

***Organized By***

**BHARATH INSTITUTE OF LAW,  
Chennai**

# FUNDAMENTAL COURSE ON TAX POLICIES OF INDIA

## SCHEDULE OF SESSIONS

**Total Duration: 36 Hours**

<b>Session</b>	<b>Date</b>	<b>Day</b>	<b>Time</b>	<b>Total Hrs</b>
Inauguration	15-10-18	Monday	4.00 PM to 5.00 PM	1
Session-1	20-Oct-18	Saturday	9.00AM to 4.30PM	6
Session-2	27-Oct-18	Saturday	9.00AM to 4.30PM	6
Session-3	03-Nov-18	Saturday	9.00AM to 4.30PM	6
Session-4	10-Nov-18	Saturday	9.00AM to 4.30PM	6
Session-5	17-Nov-18	Saturday	9.00AM to 4.30PM	6
Session-6	24-Nov-18	Saturday	9.00AM to 3.30PM	5
<b>Total Duration</b>				<b>36</b>

# FUNDAMENTAL COURSE ON TAX POLICIES OF INDIA

## **COURSE OBJECTIVE**

No government can run a country without revenue. One of the major sources of revenue is taxation. Taxes can be classified as Direct and Indirect Tax. Direct taxes encompass those taxes where impact and incidence falls on the same person. Income Tax Act, 1961 is the prime legislation in the area of direct taxes in India. It is very interesting to know various facets of this Act. The Act makes ample scope for tax planning and tax management by utilizing various provisions which are enshrined therein. A tax payer can reduce her tax liability by taking advantage of various incentives that are provided in the Act. It creates a win-win situation. After completion of the course, a learner can have following take aways :

1. An overview of the direct and indirect taxation system of India.
2. Knowledge of computation of income tax, GST, Custom Tax.
3. Idea on various avenues for tax planning and tax management
4. Awareness on the compliance of tax laws
5. Enables to have practical approach about filing of income tax returns and GST.

## **MODULE –I**

Introduction to Indian Tax Regime, its origin and History in India ,Types of Taxes, Recent Reforms in Indian Taxation system, Constitutional Powers of Taxation, Concept of Indirect Taxes at a Glance, Indirect Tax - Introduction to GST, Overview of Customs Law.

## **MODULE-II**

Introduction to Income Tax Act, 1961 , Income which do not form part of Total Income , Heads of Income and Computation of Total Income and Tax Liability, Computation of Income under the head of Salary , House Property, Profits and Gains from Business and Profession, Capital Gains , Other Sources.

## **MODULE-III**

Introduction to Computation of Total Income and Tax Liability, Tax Deduction at Source 'TDS' & Tax Collection at Source 'TCS', Advance Tax & Self-Assessment Tax 'SAT', Returns, Signatures, E-Filing, return of Income, Collection, Recovery of Tax, & Refunds ,Assessment, Appeals & Revisions, Settlement of Cases, Penalties, Offences & Prosecution, Practical Case Studies.

## **MODULE-IV**

Introduction to the concept of GST, basics of goods and services tax ,concept of time, value and place of taxable supply ,input tax credit and computation of GST liability. Procedural Compliance under GST, Basic Overview on IGST, UTGST and GST Compensation to States Act, Overview of Customs Law – Levy and collection of Customs Duties – Types of Custom Duties – Classification and Valuation of import and export goods – Exemptions

## **MODULE-V**

International Taxation – An Overview : Double Taxation Avoidance Agreement ‘DTAA’, Residency Issues, Tax Heaven, Controlled Foreign Corporation (CFC), Concept of Permanent Establishment, Business Connection, General Anti Avoidance Rules ‘GAAR’, and Practical Aspects.

## LESSON PLAN

### *DAY-1*

This lecture will introduce the history of Indian Tax Regime, Types of Taxes, Background, Concept and Mechanism of Direct Tax and Indirect Tax, Constitutional provision regarding taxation, Recent tax reforms in India.

### *DAY-2*

This lecture will introduce to Income Tax Act, 1961- Definitions, Concept of Income, Previous Year, Assessment Year, Distinction between Capital and Revenue Receipts and Expenditure, Residential Status – Basis of Charge and Scope of Total Income.

### *DAY-3*

This lecture will explain the Incomes which do not form part of Total Income, Computation of Total Income under Various Heads, Deductions from Gross Total Income & Rebate and Relief.

### *DAY-4*

This lecture will explain the concept of Constitutional powers of taxation, Indirect taxes in India – An overview, Pre-GST tax structure and deficiencies, Administration of Indirect Taxation in India, Existing tax structure, Basics of Goods and Services Tax 'GST'.

### *DAY-5*

In this lecture the student will learn about the Procedural Compliance under GST, Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States, Overview of Customs Law, Levy and collection of customs duties, Types of Custom duties, Classification and valuation of import and export goods; Exemption.

### *DAY-6*

In this lecture the student will acquire basic knowledge of practical and procedural aspects relating to Direct Tax Laws, Service Tax, various stages in Indirect Tax and Practice, Goods and Services Tax Act & Rules, Customs law, Foreign Trade Policy, Tax Practice and Procedures and an general introduction to International Taxation.

# FUNDAMENTAL COURSE ON TAX POLICIES OF INDIA

## LECTURE PLAN

Inaugural Session on 15<sup>th</sup> October 2018, Monday at 4.00 pm to 5.00 pm

DATE	9.00 am to 10.00 am	10.00 am to 11.00 am	BREAK 11.00 am to 11.20 am	11.20 am to 12.20 pm	12.20 pm to 1.20 pm	LUNCH 1.20pm to 2.00 pm	2.20 pm to 3.20 pm	3.20 pm to 4.20 pm
20.10.2018	Introduction to Indian Tax system	History and origin of Tax system		Type of Taxes	Recent Reforms in Indian Taxation system		Constitutional Powers of Taxation	Concept of Indirect and Direct Taxes
27.10.2018	Introduction to GST and Overview of Customs Law	Introduction to Income Tax Act, 1961		Income which do not form part of Total Income	Heads of Income		Computation of Total Income and Tax Liability	Computation of Income under the head of Salary
03.11.2018	Computation of Income under the head of House Property	Computation of Income under the head of Profits and Gains from Business and Profession		Computation of Income under the head of Capital Gains	Computation of Income under the head of Other Sources		Introduction to computation of Total Income and Tax Liability	Introduction to Tax Deduction at Source 'TDS'
10.11.2018	Introduction to Tax Collection at Source 'TCS'	Introduction to Advance Tax & Self-Assessment Tax 'SAT'		Introduction to E-Filing	Collection, Recovery of Tax, & Refunds		Mock trail for filing process	Introduction to Assessment
17.11.2018	Introduction to Appeals & Revisions	Settlement of Cases, Penalties, Offences & Prosecution		Procedures followed in Income tax filing	Introduction to the concept of GST		Procedural Compliance under GST	Basic Overview on IGST, UTGST and GST
24.11.2018	Introduction to Customs Law	Types of Custom Duties, Classification and Valuation of import and export goods, Exemptions		Introduction to International Taxation	Double Taxation Avoidance Agreement 'DTAA' and Practical Aspects.		Valedictory function	



<b>Course Name</b>	Fundamental courses on Tax Policies of India
<b>Date of Introduction</b>	15-Oct-2018
<b>No of Students Enrolled</b>	43

S.No	Register No	Student Name	Course
1	U16DL006	ATHIBAN PRABAKARAN A P M	LLB., (Hons.)
2	U16DL017	HEMANATHAN D A	LLB., (Hons.)
3	U16DL028	RAJALAKSHMI P	LLB., (Hons.)
4	U16DL039	UJJVAL M JAIN	LLB., (Hons.)
5	U16DL050	NAGENDRAN N	LLB., (Hons.)
6	U16DL061	KUMAR S	LLB., (Hons.)
7	U16DL072	SIVAPALAMALAI K	LLB., (Hons.)
8	U16DL083	ARUL PRIYA S	LLB., (Hons.)
9	U16DL094	VIJAYAKUMAR T	LLB., (Hons.)
10	U16DL105	HARIHAR B	LLB., (Hons.)
11	U17DL006	ARUN A	LLB., (Hons.)
12	U17DL016	CHANDINI HARIHARAN	LLB., (Hons.)
13	U17DL026	JITTIN S	LLB., (Hons.)
14	U17DL038	MUTHU KUMAR S	LLB., (Hons.)
15	U17DL050	SANJAI KUMAR J	LLB., (Hons.)
16	U17DL063	SRIRAM C	LLB., (Hons.)
17	U17DL073	VINITH S	LLB., (Hons.)
18	U17DL083	THENDRAL S	LLB., (Hons.)
19	U17DL094	POORNIMA GAYATHRI V	LLB., (Hons.)
20	U17DL106	REVATHI R	LLB., (Hons.)
21	U17DL116	UMA MAHESHWARI V	LLB., (Hons.)
22	U17DL126	SUMATHI V	LLB., (Hons.)
23	U16BL006	HAMOOOTHUR HATHI M	B.BA.,L.LB(Hons.)
24	U16BL017	SAAIKUMAR C	B.BA.,L.LB(Hons.)
25	U16BL027	PRABHU A	B.BA.,L.LB(Hons.)

S.No	Register No	Student Name	Course
26	U16BL037	NIZHAR AHAMED	B.BA.,L.LB(Hons.)
27	U17BL007	ARAVIND PUMURUGAN C	B.BA.,L.LB(Hons.)
28	U17BL018	KAVIYAN M	B.BA.,L.LB(Hons.)
29	U17BL030	PRASANTH M	B.BA.,L.LB(Hons.)
30	U17BL040	SREERAM N	B.BA.,L.LB(Hons.)
31	U17BL050	KAVIRAJAN S	B.BA.,L.LB(Hons.)
32	U17BL081	KRISHNA SREE	B.BA.,L.LB(Hons.)
33	U17BL067	ANITHA A	B.BA.,L.LB(Hons.)
34	U17BL079	JAGADEESH N P	B.BA.,L.LB(Hons.)
35	U17BL092	PONNUSWAMY V	B.BA.,L.LB(Hons.)
36	U17BL102	SRIRAMULU P	B.BA.,L.LB(Hons.)
37	U17BL112	SUNIL S	B.BA.,L.LB(Hons.)
38	U16CL006	SURESH KUMAR S	B.Com.,L.LB(Hons.)
39	U17CL008	ASHWIN R	B.Com.,L.LB(Hons.)
40	U17CL018	JUDITH MELBHA S	B.Com.,L.LB(Hons.)
41	U17CL028	MADHUMITHA E	B.Com.,L.LB(Hons.)
42	U17CL038	PRAVEEN M	B.Com.,L.LB(Hons.)
43	U17CL048	SRIKANTH R	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.S.Vinith**

of

Bharath Institute of Law, Chennai

for successfully completing the fundamental course on  
**TAX POLICIES OF INDIA**

with a consolidated score of 75%. The course was conducted from  
15<sup>th</sup> Oct, 2018 to 24<sup>th</sup> Nov, 2018

Mrs. Seena B Nair  
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 on Tax policies in India  
Date From : 15/10/18 Date to : 24/11/18 Venue : Bharath Institute of Law, Chennai

Please fill the short questionnaire to make the course better.

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

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="4"/>   |
| D. The contents were illustrated with                    |                      |                                  |
| 1. Too few examples                                      | 5. Adequate examples | <input type="text" value="4"/>   |
| E. The level of the course was                           |                      |                                  |
| 1. Too low   | 5. Too high          | <input type="text" value="4"/>   |
| F. The course contents compared with your expectations   |                      |                                  |
| 1. Too theoretical                                       | 5. Too empirical     | <input type="text" value="3"/>   |
| G. The course exposed you to new knowledge and practices |                      |                                  |
| 1. Strongly disagree                                     | 5. Strongly agree    | <input type="text" value="4"/>   |
| H. Will you recommend this course to your colleagues?    |                      |                                  |
| 1. Not at all  | 5. Very strongly     | <input type="text" value="3"/>   |

**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="3"/> |
| D. The instructors encouraged interaction and were helpful |                   |                                |
| 1. Strongly disagree                                       | 5. Strongly agree | <input type="text" value="4"/> |

**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 on Tax policies in India.  
Date From : 16/10/18 Date to : 24/11/18 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 : B.B.A.LL.B

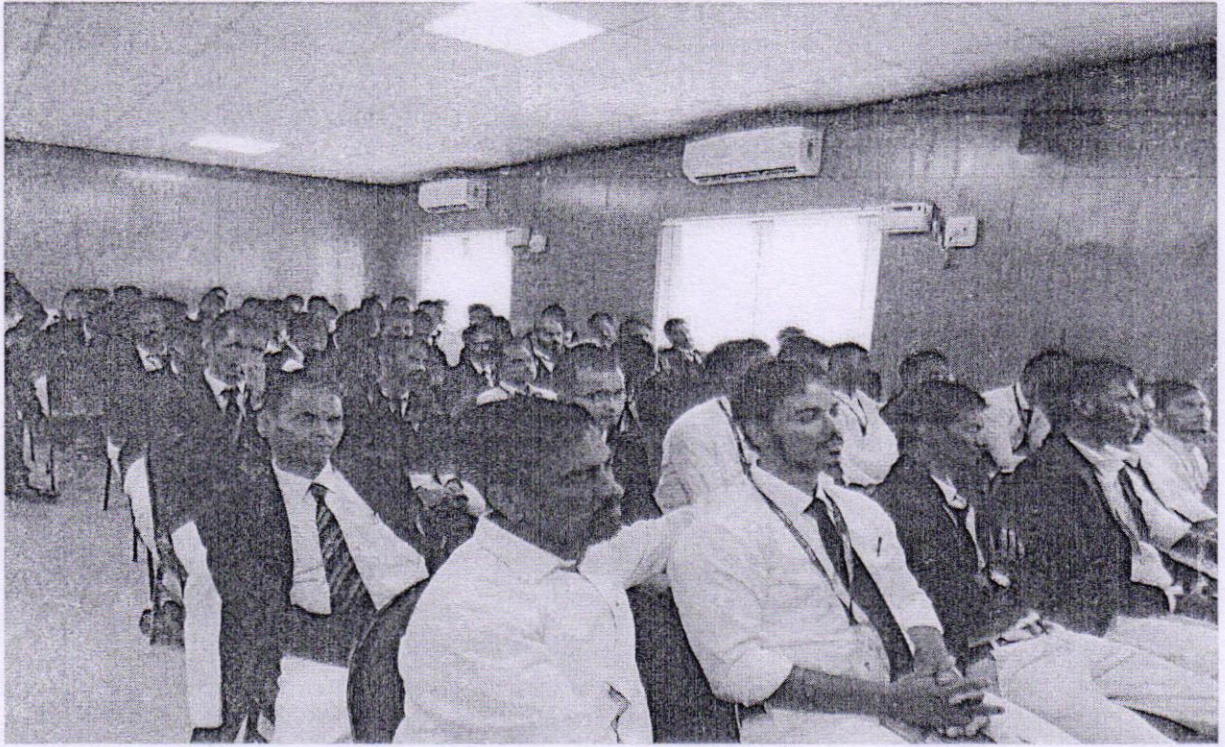
Please respond below with 1, 2, 3, 4 or 5, where 1 and 5 are explained.

**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="5"/>   |
| C. The lecture sequence was well planned                 |                      |                                  |
| 1. Strongly disagree                                     | 5. Strongly agree    | <input type="text" value="4"/>   |
| D. The contents were illustrated with                    |                      |                                  |
| 1. Too few examples                                      | 5. Adequate examples | <input type="text" value="4"/>   |
| 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="4"/> |
| 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 “ **TAX POLICIES OF INDIA**” was organized and conducted by the Bharath Institute of Law for the benefits of law students from 15<sup>th</sup> Oct, 2018 to 24<sup>th</sup> Nov, 2018. Totally 43 students attended this course. The following resource persons conducted the course.

- ❖ Mr. R. Chockalingam , Advocate , High Court of Madras , Chennai
- ❖ Mr. K. Prabhakaran, Advocate , High Court of Madras , Chennai
- ❖ Mr. S. Sathish Kumar, Advocate , High Court of Madras , Chennai

**COURSE CO-ORDINATOR**