

**GOVT DEGREE COLLEGE FOR WOMEN MARRIPALEM**  
**CERTIFICATE COURSE ON TAXATION**  
**DEPARTEMENT OF COMMERCE**

**Syllabus:Taxation**

**Unit-1** **6 Hours**

**Introduction to taxation, Meaning and objectives of taxation** : Types of taxes: Direct and indirect taxes, basic tax terminology (Assets, income, Assessment Year etc...), overview of the Indian tax system (or Applicable country).

**UNIT- 2** **6 Hours**

**Basics of Income Tax:** Income Tax Act, 1961(Overview), Residential status tax incidence.

Types of Income: Income from salary, Income from house property, Income from business or profession, Income from capital gains, Income from other sources, Deductions Chapter VI-A (e.g., section 80C, 80D)

**UNIT-3** **6 Hours**

Filing Income Tax Returns, Structure of Income Tax Returns (ITR Forms 1 to 7), Process of e-filing income tax returns, Key document required for filing, common errors in filing and rectifications

**UNIT-4** **6 Hours**

Goods and Services Tax (GST) Basics, Introduction to GST, GST framework: CGST, SGST, IGST, GST registration process, Filing GST returns (GST-1, GSTR-3B, etc.), Input Tax Credit (ITC) Basic

**UNIT-5** **6 Hours**

Indirect Taxes (Overview), Customs duty Basics, Excise duty basics (if applicable), Other indirect taxes (country specific)