



**Certified Institution**  
**AGRICULTURE CO-OPERATIVE STAFF TRAINING INSTITUTE**  
**OF**

**THE H.P.STATE COOP.BANK LTD.SANGTI,SUMMER-HILL,SHIMLA-5**

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Course Title : Programme on Income Tax, TDS and GST Norms

Venue : ACSTI, Sangti

Target Group : Executive Assistants of all Cooperative Banks

Dates : 3 Days

Course Coordinator(s) :

**Day-to-Day Schedule**

Date	Sess-ion	Topic	Facilitator Name
1 <sup>st</sup> Day	I	Registration of Participants & Creation of Learning Climate, Entry Point Evaluation	
	II	Basic Concept of Income Tax: ✓ Terminology of Income Tax, Previous year, Assessment Year, Income Assesse, incidence of income tax	
	III	Practical Exercise on Calculation of Income Tax	
	IV	Income Under Various Head ✓ Analytical income under head salary computation theoretically & by utility ( allowance, perquisites, etc.) ✓ Income under house property/ capital gain	
	V	Assessment of Income and deduction U/S 80C to 80U	
2 <sup>nd</sup> Day	I	Recap of Learning : ✓ Presentation by the participants- Group-I & II	
	II	Tax Deduction at Source : ✓ Guidelines and Instructions ✓ Prudential Aspects & Methods of Calculation ✓ Lapses and Penalties : Dos and Don'ts in submission of Returns	
	III	Practical Exercise on Tax Deduction and Source	
	IV	Overview of GST Norms and Model: ✓ Meaning/Scope of supply of goods and Services (Intra State, Inter State) ✓ Constitutional Provision, Taxable Event- Supply concurrent Dual GST, IGST Model, Companion Levy	
	V	Practical Exercise on Calculation of GST	
3 <sup>rd</sup> Day	I	Recap of Learning : ✓ Presentation by the participants- Group-III & IV	
	II	GST Business Process: ✓ Registration legal provision, Migration of existing dealers/assess, fresh registration.	
	III	Types of Return and Formats: ✓ Filing of return ✓ Input tax credit and its matching ✓ Tax return, accounts & Tax Invoice Credit/ Debit	
	IV	Various Provision of Income Tax: ✓ Clubbing of Income set off & Carry forward of losses ✓ Online return U/S 139 from ITR-1 to ITR-7 for all assessee.	
	V	Exit Test and Evaluation of the Programme	

Course Coordinator

Principal

