



**KG REDDY**

College of Engineering  
& Technology



**Accredited By NAAC**

**REPORT  
ON  
CERTIFICATE COURSE  
OF  
TAXATION (GST, TDS & TCS)**

Held on

(4<sup>th</sup> Feb 2019 to 8<sup>th</sup> Feb 2019)

With the collaboration

OF

**NICT**

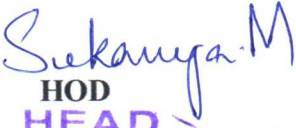
(Recognised by Govt of India, Ministry of MSME)

Organised By

Department of MBA

(2018-19)

  
**COURSE CO-ORDINATOR**

  
**HOD  
HEAD**  
Dept. of Business Management  
KG Reddy College of Engg & Tech.  
Chilukur (V), Moinabad (M), R.R. Dist-501504.

  
**DIRECTOR**  
**DIRECTOR**  
K.G. Reddy College of Engineering & Technology  
Chilukur (Vill), Moinabad (Mdl.) R.R. Dist.

## **Department of MBA**

### **Summary Report of certificate course on Taxation**

#### **INTRODUCTION**

In modern economies taxes are the most important source of governmental revenue. Taxes differ from other sources of revenue in that they are compulsory levies and are unrequited—i.e., they are generally not paid in exchange for some specific thing, such as a particular public service, the sale of public property, or the issuance of public debt. For the development of the Indian Economy the central government had levied new tax policies in the country. The tax structure in India had divided in the two type's i.e. direct tax and indirect taxes. In this course students can learn a clear structure of tax policies and they can understand how the tax policies will influence for the development of the Indian Economy.

#### **Objectives**

- To know about the present GST Tax rate classification.
- To know about the TDS and TCS concept.
- To know about Reverse charge and Return mechanism of GST

#### **Scope of the course**

In modern inflation-oriented society, taxes constitute major component of one's expenditure and they take away a big slice of one's income. It demands great attention when cost of living is increasing by leaps and bounds. It

#### **OUTPUT**

- Students can able to learn the calculation of new GST Techniques.
- Students can able to learn the mechanism system of GST and TDS.
- Students can able to learn the Revenue generating system to the country.
- Students can able to learn the Tax filing system and Tax structures.

#### **SUMMARY OF THE PARTICIPANTS**

1. No of students participated : 30
2. No of students attended the exam: 30
3. No of students got certificate : 30

**Day -1**  
**(04-02-2019)**  
**Time:9.30AM to 11.00 AM**

The day has started with the inaugural session Chief guest K G Reddy College principal Prof R.S.Jahagirdhar, Guest of Honour Director Prof L Srinivas Reddy, HOD Dr M Sukanya and resource persons had delivered few important words about the course to students.

Principal Prof. RS Jahagirdhar addressed the students regarding the essence of Taxation and how it will be benefits for the financial decisions.

HOD Dr M. Sukanya addressed the students towards taxation opportunities and challenges in the global market.

**Time: 11:10AM to 04:00PM**

### **Introduction to Taxation**

On the first day of the course Resource person Acharya M V N had given a lecture on Overview of GST and had explained the importance of GST in employment opportunities. On the first day he explained the students that how GST has designed and he explained the main features of GST Law and he also explained the Administration and IT network to students.

He said that there is a great effort in developing new GST it takes 10years for developing GST in the Country. For the development of GST 14 Empowered Committee Meetings were conducted and 30 Sub-Group Committees were had worked out in making of new policies in GST. He explained a clear structure that how a GST policies are framed.



He also explained about the limit exemption for various categories such as states up to the limit of RS.20lac, Rs.50lac. He also mentioned about the conversion of exemption schemes into reimbursement based schemes in GST. There are four tax rates namely 5%, 12%, 18% and 28%. There will be a Separate tax rate for precious metals and cess over the peak rate of 28% is on specified luxury and sin goods.

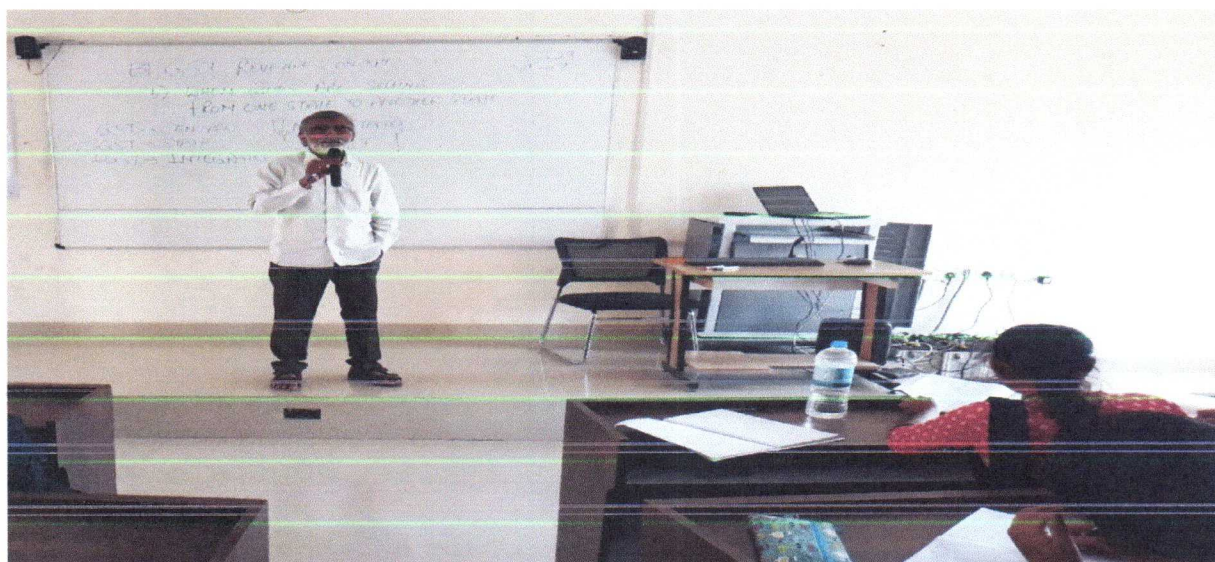
He also explained that 90% of taxpayers having Rs.1.5cr would vest with state tax administration. And 10% of taxpayers having turnover below Rs. 1.5 cr. would vest with Central tax administration Taxpayers having turnover above Rs. 1.5 cr. would be divided equally between Central and State tax administration.

## **Day-2**

**Date: 05/02/2019**

### **BENEFITS OF GST CGST/SGST/IGST**

Second day of workshop Resource person K Shiva Rama Krishna has explained the benefits of GST. He explained about all the benefits to consumers, company and government in that process he mentioned the following topic Overall reduction in Prices for Consumers Reduction in Multiplicity of Taxes, Cascading and Double Taxation Uniform Rate of Tax and Common National Market, Broader Tax Base and decrease in “Black” transactions Free Flow of Goods and Service, Non-Intrusive Electronic Tax Compliance System.



**Resource person, K. Shiva Rama Krishna Rao delivering a lecture to students**

On the same day he explained about the Passage of CGST, UTGST, IGST & Compensation Law by Parliament and passing of SGST laws by State Legislatures GST Council to fit tax rates to various categories of Goods or Services , Rules relating to registration, returns, valuation, transitional, Input Credit etc. to be finalized, Migration and handholding of existing tax payers Outreach program for trade and industry, Change Management. By these the students to gain the brief knowledge of Tax rate policies.

He had explained the techniques for calculation of GST. He had also explained how a country is generating revenue through GST and how the fund has been utilised by State and Central Govt and also the importance of GST for the country's economic development.

He explained about all the various taxes collected by the Govt such as Central Goods and Service tax (CGST), State Goods and Service tax (SGST), Integrated Goods and Service Tax (IGST). Students came to know about all various taxes which are Revenue generating to state and central government.

**Day-3**  
**(06-02-2019)**

**REVERSE CHARGE MECHANISM, RETURN MECHANISM AND CLOSING**  
**ENTRIES**

On Day three Resource person MVN ACHARYA had taken the session of Reverse charge mechanism, Return Mechanism and their closing entries in this session students learned the way of charging GST taxes and way of collecting the taxes on different sectors.



**Students listening to lecture**

In this students learned about the rate of taxes on products and % of taxes that will be levied on various luxury products and exempted products. In this students know the tax filing system of each sector and filing their closing entries in online they had a practical session of filing system to students to understand better. In this session students had learned the formulas and techniques of reverse and return charge mechanism and their uploading of web portal services.

**Day-4**  
**(07-02-2019)**  
**TAX DEDUCTED SOURCE**

On the day four Resource person explained the tax deducted source and tax collected source methods and techniques. Students learned the sources of tax deduction for personal income. Tax Deducted at Source (TDS) was introduced to facilitate the payment of Tax while receiving the income and it follows the concept Pay as you Earn.

He explained the liability to deduct tax on salary income payable to the employee is also to Individual and HUF. Rate of deduction is now based on the status of payee and not on the basis of type of payment.

He explained when to deduct tax at source for any Individual at what income level tax has to be deducted he also explained clearly the deductions of senior citizens and super senior citizens deductions. By this students had learned the deduction sources at various levels. In this session they had learned the deductions other than salaries section wise.



**Students taking the running notes during the session**

Students got a clear idea regarding the tax deduction. He clearly explained the tax filing system, tax deductions as per salaries section wise, challan depositing, e-TDS return filing, TDS certificate issuing procedure and procedure of submission to web portal of tax.

**Day-5**  
**(08-02-2019)**

**TAX DEDUCTED SOURCE & TAX COLLECTED AT SOURCE**

On the day five Resource person explained the concept of Tax collected at source and provident fund. In this session students had learned about Consequence of Failure to Deduct or pay (Penal Provisions). Students had learned the interest rate payable for the month if they making the delay of payments. He explained the different payments such as Salary payment other than salary to a resident and payment other than salary to a non resident. And they explained the due date for filing the returns.



**Students listening to lecture**

He explained about TCS Under section 206 C in some cases tax has to be collected at source. Every person being a seller shall collect tax from the buyer of goods specified in sec 206C (1) It is obligatory for all persons responsible for collecting tax at source to quote the T.C.S No. i.e. TAN in the challans, TCS certificates & periodical returns etc. He also explained the nature of goods which comes under the category of TCS such as Tea and leaves, Timber obtain, Scrap, Toll Plaza, Liquor, Minerals. Jewellery etc and their % rate of tax collection at source for each different product. Students learned about the filing and return system of collected at source.

**KG REDDY COLLEGE OF ENGINEERING & TECHNOLOGY**  
**Chilkur (V) Moinabad (M) R. R. District**

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Lr.No.KGRCET/MBA/2019-20/33

**Department of MBA**

**CIRCULAR**

**Date: 1-02-2019**

This is to inform all the students that we are conducting a certificate course on Taxation from 4<sup>th</sup> Feb 2019 to 8<sup>th</sup> Feb 2019. Topics to be covered in the course are GST, TDS, TCS.

  
HOD  
**HEAD**

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**DIRECTOR**  
**DIRECTOR**

K.G. Reddy College of Engineering & Technology  
Chilkur (Vill), Moinabad (Mdi.) R.R. Dist.

## KG REDDY COLLEGE OF ENGINEERING & TECHNOLOGY

*Chilkur (Vill) Moinabad (Mdl) R R Dist*  
**DEPARTMENT OF BUSINESS ADMINISTRATION**  
**CERTIFICATE COURSE ON TAXATION**

### SCHEDULE

Day	Date	Timings	Topic name
1	04-02-19	09:00 to 11:00	Inauguration of Certificate Course on TAXATION
		11:10 to 01:00	Introduction of Taxation
		01:45 to 02:50	Tax rate Classification % with comparison
		02:50 to 04:15	Revenue Concept
2	05-02-19	09:00 to 11:00	CGST/SGST/IGST/UTGST
		11:10 to 01:00	CGST/SGST/IGST/UTGST
		01:45 to 02:50	➤ ITC ➤ Reverse Charge Mechanism
		02:50 to 04:15	➤ Formula ➤ Closing Entries
3	06-02-19	09:00 to 11:00	Return Mechanism
		11:10 to 01:00	➤ Benefits ➤ Web Portal to submit
		01:45 to 02:50	TDS Concept Introduction
		02:50 to 04:15	➤ PAN ➤ TAN
4	07-02-19	09:00 to 11:00	➤ Terminology ➤ Other than Salaries Section wise
		11:10 to 01:00	➤ Limits & Percentages ➤ Challan Depositing
		01:45 to 02:50	➤ e-TDS Return Filing
		02:50 to 04:15	➤ Challan Depositing
5	08-02-19	09:00 to 11:00	➤ TDS Certificate issuing procedure
		11:10 to 01:00	➤ Web Portal to submit
		01:45 to 02:50	Overview
		02:50 to 04:15	➤ <b>Practical calculations of GST, TDS, TCS</b>



# KG REDDY

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## TAXATION

### ATTENDANCE SHEET – 4/2/2019

S NO	ROLL NO	NAME OF THE STUDENTS	SIGNATURE
1	17QM1E0002	A SHANTHI	<i>A. Shanthi</i>
2	17QM1E0004	ADEPU SAI HARSHITH	<i>A. Sai Harshith</i>
3	17QM1E0009	BANALU SHAILAJA	<i>B. Shailaja</i>
4	17QM1E0010	BANDARU KRISHNA REDDY	<i>B. Krishna</i>
5	17QM1E0014	D PRAMOD KUMAR	<i>D. Pramod</i>
6	17QM1E0018	J AMBIKA	<i>J. Ambika</i>
7	17QM1E0024	M MANASA	<i>M. Manasa</i>
8	17QM1E0025	MALAKA LAHARI	<i>M. Lahari</i>
9	17QM1E0027	MANUKA PRIYANKA	<i>M. Priyanka</i>
10	17QM1E0030	NADIMINTI ANUSHA	<i>N. Anusha</i>
11	17QM1E0032	P MANISHA	<i>P. Manisha</i>
12	17QM1E0037	PYLU PALLAVI	<i>P. Pallavi</i>
13	17QM1E0038	RAMESH GADDAMEDHI	<i>R. Gaddamedhi</i>
14	17QM1E0039	SABIA BEGUM	<i>S. Sabia</i>
15	17QM1E0040	VADDE SARITHA	<i>V. Saritha</i>
16	17QM1E0045	EDGI VAISHALI	<i>E. Vaishali</i>
17	17QM1E0046	GANGIDI MOUNIKA	<i>G. Mounika</i>
18	17QM1E0049	KATIKE SONI	<i>K. Soni</i>

*Sukanya M*  
**HEAD**

*[Signature]*  
**DIRECTOR**



**KG REDDY**  
College of Engineering  
& Technology

**TAXATION**

**ATTENDANCE SHEET – 5/2/2019**

S NO	ROLL NO	NAME OF THE STUDENTS	SIGNATURE
1	17QM1E0002	A SHANTHI	A. Shanthi
2	17QM1E0004	ADEPU SAI HARSHITH	A. Sai Harshith
3	17QM1E0009	BANALU SHAILAJA	B. Shailaja
4	17QM1E0010	BANDARU KRISHNA REDDY	B. Krishna
5	17QM1E0014	D PRAMOD KUMAR	D. Pramod Kumar
6	17QM1E0018	J AMBIKA	J. Ambika
7	17QM1E0024	M MANASA	M. Manasa
8	17QM1E0025	MALAKA LAHARI	M. Lahari
9	17QM1E0027	MANUKA PRIYANKA	M. Priyanka
10	17QM1E0030	NADIMINTI ANUSHA	N. Anusha
11	17QM1E0032	P MANISHA	P. Manisha
12	17QM1E0037	PYLU PALLAVI	P. Pallavi
13	17QM1E0038	RAMESH GADDAMEDHI	Ramesh
14	17QM1E0039	SABIA BEGUM	Sabia
15	17QM1E0040	VADDE SARITHA	V. Saritha
16	17QM1E0045	EDGI VAISHALI	E. Vaishali
17	17QM1E0046	GANGIDI MOUNIKA	G. Mounika
18	17QM1E0049	KATIKE SONI	K. Soni

*Sukanya M*  
**HEAD**

Dept. of Business Management  
KG Reddy College of Engg & Tech.  
Chilukur (V), Moinabad (M), R.R. Dist-501504.

*[Signature]*  
**DIRECTOR**

KG Reddy College of Engineering & Technology  
Chilukur (Vill), Moinabad (Mdl), R.R. Dist.



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18	17QM1E0049	KATIKE SONI	<i>Soni</i>

*Sukanya M*  
**HEAD**

Dept. of Business Management  
KG Reddy College of Engg & Tech.  
Chilukur (V), Moinabad (M), R.R. Dist-501501.

*[Signature]*  
**DIRECTOR**

KG Reddy College of Engineering & Technology  
Chilukur (Vill), Moinabad (Mdl), R.R. Dist.



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**ATTENDANCE SHEET – 7/2/2019**

S NO	ROLL NO	NAME OF THE STUDENTS	SIGNATURE
1	17QM1E0002	A SHANTHI	<i>A Shanthi</i>
2	17QM1E0004	ADEPU SAI HARSHITH	<i>A Sai Harshith</i>
3	17QM1E0009	BANALU SHAILAJA	<i>B. Shailaja</i>
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9	17QM1E0027	MANUKA PRIYANKA	<i>M. Priyanka</i>
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*Sukanya M*  
**HEAD**

*Dee*  
**DIRECTOR**



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College of Engineering  
& Technology

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### ATTENDANCE SHEET – 8/2/2019

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2	17QM1E0004	ADEPU SAI HARSHITH	A. Sai Harshith
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4	17QM1E0010	BANDARU KRISHNA REDDY	B. Krishna
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Sukanya M  
**HEAD**

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Date – 4/2/2019

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1	18QM1E0001	Anugulla Dayakar	<u>Daya Kar</u>
2	18QM1E0007	Ch Sharath Kumar	<u>Sharath</u>
3	18QM1E0009	Davuluri Raveendra	<u>Raveendra :</u>
4	18QM1E0010	Dharamkar Manisha Rani	<u>Manisha .</u>
5	18QM1E0012	Doma Snehitha	<u>snehitha</u>
6	18QM1E0013	Gaddam Shiva Kumar	<u>Shiva</u>
7	18QM1E0014	Gellaboina Manusha	<u>manusha</u>
8	18QM1E0017	Goundla Harish Goud	<u>G. Harish goud.</u>
9	18QM1E0018	J Poojitha	<u>Poojitha</u>
10	18QM1E0021	Krishnadari Surender	<u>Surender!</u>
11	18QM1E0022	M Vidyasri	<u>vidyasri</u>
12	18QM1E0029	Varakala Vaidhika	<u>Vaidhika</u>

Sukanya M  
HOD

**HEAD**  
Dept. of Business Management  
KG Reddy College of Engg & Tech.  
Chilkur (V), Moinabad (M), R.R. Dist-501504.

[Signature]  
DIRECTOR

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KG Reddy College of Engineering & Technology  
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*Sukanya.M*  
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*Sukanya.M*  
HOD

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KG Reddy College of Engg & Tech.  
Chilukur (V), Moinabad (M), R.R. Dist-501504.

*[Signature]*  
DIRECTOR

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KG Reddy College of Engineering & Technology  
Chilukur (Vill), Moinabad (Mdl.) R.R. Dist.



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**TAXATION**  
**ATTENDANCE SHEET**

Date – 8/2/2019

S NO	ROLL NUMBER	NAME OF THE STUDENTS	SIGNATURE
1	18QM1E0001	Anugulla Dayakar	<i>Dayakar</i>
2	18QM1E0007	Ch Sharath Kumar	<i>Sharath</i>
3	18QM1E0009	Davuluri Raveendra	<i>Raveendra</i>
4	18QM1E0010	Dharamkar Manisha Rani	<i>Manisha</i>
5	18QM1E0012	Doma Snehitha	<i>Snehitha</i>
6	18QM1E0013	Gaddam Shiva Kumar	<i>Shiva</i>
7	18QM1E0014	Gellaboina Manusha	<i>Manusha</i>
8	18QM1E0017	Goundla Harish Goud	<i>G. Harish Goud.</i>
9	18QM1E0018	J Poojitha	<i>Poojitha</i>
10	18QM1E0021	Krishnadari Surender	<i>Surender</i>
11	18QM1E0022	M Vidyasri	<i>vidyasri</i>
12	18QM1E0029	Varakala Vaidhika	<i>Vaidhika</i>

*Sukanya.M*  
HOD

**HEAD**

Dept. of Business Management  
KG Reddy College of Engg & Tech.  
Chilukur (V), Moinabad (M), R.R. Dist-501504.

*[Signature]*  
DIRECTOR

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Chilukur (Vill), Moinabad (Mdl.) R.R. Dist.

**K.G. REDDY COLLEGE OF ENGINEERING AND TECHNOLOGY**  
**CHILKUR (V) MONIABAD (M) R.R. DIST**  
**DEPARTMENT OF M.B.A**  
**Certificate Course on Taxation**

19  
20

Name: Banalu Shaibaja  
ROLL NO: 170M1E0009

Max Marks: 20x1=20 Marks

**Multiple Choice questions**

- 1) GST is levied on  
a) Goods and services b) goods only c) services only d) both b&c (a) ✓
- 2) GST means  
a) goods and services tax b) goods and sales tax c) good secure tax  
d) Goods and social tax. (a) ✓
- 3) Tax can be paid through  
a) Neft b) net banking c) debit card d) all the options (d) ✓
- 4) Example for existing indirect tax in India  
a) Gst b) vat c) excise duty d) both b&c (d) ✓
- 5) TDS means  
a) Tax Deducted At Source b) Tax Deduction Source c) Tax Deemed Source  
d) Tax Deduction Sources (a) ✓
- 6) Cess and surcharges is an example for  
a) Direct Tax B) Tax C) Indirect Tax d) both a&b. (c) ✓
- 7) Compensation is providing through  
a) Cess B) Tariff C) Tax D) Both B&C (a) ✓
- 8) Salary is deducted under section  
a) 195 b) 189 c) 192 d) 80 (c) ✓

**9) Interest payable under section**

a) 194A b) 196 c) 194 d) 156

(b) ✓

**10) Brokerage and commission under section**

a) 194H b) 194A c) 198 d) 154

(a) ✓

**11) TAN full form**

a) Tax Account Number b) Tax Accounting Number c) Tax Audited Number  
d) Taxable Account Number.

(a) ✓

**12) Rent is deductible under section**

a) 192 b) 194I c) 80C d) 186

(b) ✓

**13) Brokerage and commission percentage is charged at**

a) 5% b) 8% c) 15% d) 12%

(a) ✓

**14) 195B refers for**

a) Income from long term asset b) Income from salary c) Income from short term  
gains d) Income from long term capital gains

(d) ✓

**15) TCS is applicable for**

a) Timber b) Parking c) Toll Plaza d) All Of The Options

(d) ✓

**16) PAN means**

a) Permanent Account Number b) Parent Account Number c) Place Account  
Number d) None Of Them.

(a) ✓

**17) Payment to contractor or sub contractor is under section**

a) 194 b) 194A c) 194C d) None of the Option.

(c) ✓

**18) Assumed Annual Growth rate for 2015-16**

a) 12% b) 15% c) 14% d) None of The Option.

(c) ✓

**19) Tax deduction account number under section**

a) 203 b) 203E c) 203F d) 203A

(d) ✓

**20) When are people called as senior citizens**

a) >60 b) >80 c) >50 d) None of The Option.

(a) ✓



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## *CERTIFICATE*

**Name: P MANISHA**


**Registration No: 17QM1E0032**

has successfully completed the prescribed requirements for the award of certificate course on "**Taxation**" conducted by Department of Master of Business Administration held in month of February from 04-02-2019 to 08-02-2019 in the academic year 2018-2019.

Date: 15/02/2019

  
Course Coordinator



  
PRINCIPAL  
*Principal*  
KG Reddy College of Engineering & Technology  
Chilkur (V), Moinabad (M).  
R.R.Dist., Telangana.



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## *CERTIFICATE*

**Name: M MANASA**


**Registration No: 17QM1E0024**

has successfully completed the prescribed requirements for the award of certificate course on "**Taxation**" conducted by Department of Master of Business Administration held in month of February from 04-02-2019 to 08-02-2019 in the academic year 2018-2019.

Date: 15/02/2019

  
Course Coordinator



  
PRINCIPAL  
*Principal*  
KG Reddy College of Engineering & Technology  
Chilkur (V), Moinabad (M).  
R.R.Dist., Telangana.