



## The Institute of Professional Accountants (Govt. Regd.)

E-54, Main Vikas Marg, Laxmi Nagar, Delhi-110092

Tel. 011-22041221, 9213855555, Website: [www.tipa.in](http://www.tipa.in)

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## Diploma in E- Taxation

(Duration 5 Months) Topics:-

### 2) Scope and Review of GST (Goods and Service Tax)

### 1) Income Tax

- Introduction to Income Tax,
- Residential Status of an assessee,
- Various Heads of Income including Salary, Income under the head House Property, Profit & Gains from Business and Profession, Income from Capital Gains & other Sources,
- Income Tax, Set off and carry forward of losses,
- Return Filing under Income Tax, Filing online Application for PAN,
- E-Filing of Income Tax return,
- Introduction to Income Tax portal and credit statements
- Concept of TDS,
- Computation and Payment of TDS, Generating TDS Challans and Filing of TDS Returns.
- Income Tax computation
- Training Students how to file Income Tax Return Training Students how to file E TDS return online
- Permanent Account No
- application and its procedure
- E TDS Return filing Practical Training
- E TDS software like Taxmann Income Tax return filing techniques
- How to compute Income Tax on Salary Income.
- How to prepare Form 16 online and manual How to fill up Form 49A , 49B
- Preparation of Challan 281 and 280 manual and computerized both
- Income Tax Assessment procedure and handling Income Tax cases
- Income Tax notice and Scrutiny Cases under section 143
- Form 3CD Tax Audit procedure and laws practical training

What is GST :- Goods and Service Tax indirect Tax for the whole India  
Overview of Goods & Service Tax,  
Registration under GST (Regular and Composition),  
Meaning & Scope of Supply, Time of Supply, Value of Supply, Tax Rate structure, invoicing under GST regime, Input Credit Mechanism Return under GST (GSTR1,GSTR2,GSTR3 and so on),  
Payment of Taxes, Consequences of non – compliance and Compliance Rating, Transition to GST,  
E-commerce and ISD, Audit and Appeals in GST,GSTN and GSP.

#### Benefits:-

- Easy Compliance
- Uniformity of Tax Rates
- Improved Competitiveness
- Gain to Manufacturers and Exporters
- Simple & Easy Administration
- Better Control over System
- Higher Revenue for Government
- Relief in overall Tax Burden
- State level Taxes like:- Central Excise, Service Tax, VAT, octroi, Entry Tax, Purchase Tax, Luxury Tax will come to an end after GST



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### **GST Administration:-**

Both Central and State will control GST, Center will collect (CGST) and State will collect (SGST) for interstate goods movement Center will collect (IGST)

GST Registration Process:- VAT/ Central Excise/ Service Tax payers will register with ID - GSTIN registration number based on PAN number

### **GST Payment:-**

Electronic payment process, through net banking, RTGS/ NEFT/ Debit Card/

### **GST Returns:-**

- GSTR-1
- GSTR-2
- GSTR-3
- GSTR-4