



## 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)

### Diploma in E- Taxation

#### (Duration 5 Months) Topics:-

##### 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

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

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,GSTR2A,GSTR3B and so on), Payment of Taxes, Consequences of non – compliance and Compliance Rating, E-commerce and ISD, Audit and Appeals in GST,GSTN and GSP.

##### Benefits:-

- Easy Compliance
- Uniformity of Tax Rates and structures
- Removal of cascading effect
- Improved Competitiveness
- Gain to Manufacturers and Exporters
- Better Controls on leakage
- Simple & Easy Administration
- Better Control over System
- Higher Revenue for Government
- Relief in overall Tax Burden

##### GST Administration:

For **intra-state transactions**, Central Government will levy and collect Central GST (CGST) and State Government will levy and collect State GST (SGST). Both Centre and States will simultaneously levy GST across the value chain.

Similarly, for **inter-state transactions**, Central Government will levy and collect the Integrated Goods and Services Tax (**IGST**).



## 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)

---

### **GST Payment Mechanism:**

Hassle free tax payment mechanism under GST.  
Taxpayers can clear off their liabilities via Net Banking, NEFT/RTGS or Over the Counter.

### **GST Registration process:**

Registration process under GST is easy and quite effective as all the documents and formalities need to be filled online. There is no requirement to submit any physical copy with the tax department.

Even in case of any objection, the same is to be resolved online only.

### **GST Return Mechanism:**

The GST return mechanism is under a drastic change right from its implementation till in its present form. The government has introduced new return forms while some forms are suspended due to its complex nature. Ideology behind such reforms is to make ensure that taxes should be collected timely and compliance becomes hassle free for tax payers.

At the end, we can say that GST is the right step in the direction of the ease of doing business.



## 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)

---

### GST Returns:-

<b>GST Return</b>	<b>Description</b>	<b>Who to file</b>
GSTR-1	Details of outward supplies of goods or services	Registered Supplier
GSTR-2A	Details of auto drafted supplies	Not to be filed ; For reconciliation with inward supplies
GSTR-3B	Summary return	Registered Supplier
GSTR-4	Quarterly return for registered person opting for composition levy	Composition Dealer
GSTR-5	Return for Non-resident taxable person	Non-Resident Taxable Person
GSTR-6	Return for input service distributor	Input Service Distributor
GSTR-9	Annual Return	Registered Person
GSTR-9A	Annual Return (For Composition Taxpayer)	Composition Dealer
GSTR-10	Final Return	Taxable person whose registration has been surrendered or cancelled

•