

## Format for New Course Proposals

|     |                                                                                                     |                                                                                                                                                |
|-----|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | <b>Name of the Department</b>                                                                       | Commerce                                                                                                                                       |
| 2.  | <b>Nature of Proposed Course<br/>( Fill the format for each course separately)</b>                  | New Certificate Course                                                                                                                         |
| 3.  | <b>Name of the Course</b>                                                                           | Certificate Course on GST and Income Tax Facilitator                                                                                           |
| 4.  | <b>Skill Gap Identified</b>                                                                         | Lack of Practical and Procedural Knowledge in Taxation                                                                                         |
| 5.  | <b>Eligibility</b>                                                                                  | B.Com                                                                                                                                          |
| 6.  | <b>Mode of Admission</b>                                                                            | Entrance/Direct                                                                                                                                |
| 7.  | <b>Related Industry/ Sector</b>                                                                     | CA/Accountants/GST Practitioner                                                                                                                |
| 7.  | <b>If No, can you give the details of the companies to whom University can contact</b>              | NA                                                                                                                                             |
| 8.  | <b>Have you proposed Internship with proposed course</b>                                            | Yes                                                                                                                                            |
| 8.  | <b>Percentage of learning content</b>                                                               | Theory.....40%<br>Practical/ Skill Based.....60%                                                                                               |
| 9.  | <b>If Yes, have you contacted with some related Industries ( Partner Industry)</b>                  | Yes<br>CA Ankit Paliwal<br>CA Jayesh Patel<br>CA MAYank Kesharwani<br>CA Sachendra Namdev<br>CA Snigdha Modi Chaurasiya<br>CA Ranjit Chandwani |
| 9.  | <b>Total Time Period</b>                                                                            | 03 Months                                                                                                                                      |
| 10. | <b>Total Credit</b>                                                                                 | New Certificate Course 15                                                                                                                      |
| 11. | <b>Commencement of Proposed Course</b>                                                              | from Academic Year-2022-23                                                                                                                     |
| 12. | <b>Whether the proposed course can be started with existing teaching faculty and infrastructure</b> | No                                                                                                                                             |
| 13. | <b>If No, What will be the minimum requirements for commencement of proposed course</b>             | 1. Teachers/ Experts: 03<br>( Regular/ Ad-hoc/ Invited Lectures )<br>2. Basic Infrastructure facilities required: Nil                          |

|            |                                                   |                                                             |
|------------|---------------------------------------------------|-------------------------------------------------------------|
|            | <b>(Give Number )</b>                             |                                                             |
| <b>14.</b> | <b>Proposed Intake (based on the job market )</b> | 30                                                          |
| <b>15.</b> | <b>Proposed Fee</b>                               | Rs. 5,000 per Semester                                      |
| <b>16.</b> | <b>Total expected income</b>                      | Rs. 1,50,000                                                |
| <b>17.</b> | <b>Total Financial Expenditure</b>                | 1. One Time ( Capital ) : Nil<br>2. Recurring: Rs. 1,50,000 |

For preparing the proposals of B.Voc Courses visit UGC website for guidelines issued vide letter 29<sup>th</sup> July ,2021

1. **Basis for choosing the course specialization(s):** The choice of specialization should be based on:

- a) Skills Gap requirements, to ensure that the program fulfils the skills requirement of industry;
- b) University has expertise in the specialization ;and
- c) University have one or more committed industry partner(s) for design, delivery, internship and placement.

Provide detailed basis for the choice of each of the specialization(s) for process and approval.

***Skill Gaps Identified:***

|    | <b>Trade(s)</b> | <b>Skill Gaps Identified</b> ( <i>Quantitative, Qualitative, Source</i> )                                                                                                                                                                                                              |
|----|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Service         | There is a huge gap between the demand and supply of skilled GST Practitioners who have understanding about the essentials of GST in detail that can fill the gap between demand and supply.<br><br>Apart from that there is requirement of experts for filing Income Tax return also. |

***Existing expertise / core competence of the University in the proposed area(s):***

|    | <b>Specialization</b> | <b>Existing expertise</b> ( <i>Which can be leveraged by the institution</i> )              |
|----|-----------------------|---------------------------------------------------------------------------------------------|
| 1. | Taxation              | The Department's 02 Professors and 05 Assistant Professors can teach the course if started. |

**Curriculum Design**

As per the current Job Market and National Education Policy 2020 particularly Multiple

Entry and exit Option

Proposed subjects / papers in each of the semester of proposed programmes

**Course Name:** Certificate Course on GST and Income Tax Facilitator  
**Nature of the course:** New Certificate Course

| Course Code           | Course Title                             | Course Type       | Credit Hours |          |          |          |
|-----------------------|------------------------------------------|-------------------|--------------|----------|----------|----------|
|                       |                                          |                   | L            | T        | P        | Total    |
| <b>COM-CGSTIT-101</b> | Introduction to GST and IT Filing        | Core              | <b>4</b>     | <b>1</b> | -        | <b>5</b> |
| COM-CGSTIT-102        | GST and Income Tax Return Filing Process | Skill Enhancement | -            | -        | <b>5</b> | <b>5</b> |
| COM-CGSTIT-103        | Project Work/Internship                  | Skill Enhancement | -            | -        | <b>5</b> | <b>5</b> |
| <b>Total</b>          |                                          |                   | <b>15</b>    |          |          |          |

2. Any other Information which the Department/ faculty may like to provide.

Date 21/0/22

Signature of Faculty Member

Prof. G.L. Puntambekar  
Dr. Shalini Choithrani

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Signature with Seal of the Head of the Department

Signature with Seal of the Dean of the School

**Department of Commerce**  
**Doctor Harisingh Gour Vishwavidyalaya, Sagar**  
**Value Added Course**

**Certificate course on GST and Income Tax Facilitator**

| Course Code           | Course Title                             | Course Type       | Credit Hours |          |          |          |
|-----------------------|------------------------------------------|-------------------|--------------|----------|----------|----------|
|                       |                                          |                   | L            | T        | P        | Total    |
| <b>COM-CGSTIT-101</b> | Introduction to GST and IT Filing        | Core              | <b>4</b>     | <b>1</b> | -        | <b>5</b> |
| COM-CGSTIT-102        | GST and Income Tax Return Filing Process | Skill Enhancement | -            | -        | <b>5</b> | <b>5</b> |
| COM-CGSTIT-103        | Project Work/Internship                  | Skill Enhancement | -            | -        | <b>5</b> | <b>5</b> |
| <b>Total</b>          |                                          |                   | <b>15</b>    |          |          |          |

**Department of Commerce**  
**Doctor Harisingh Gour Vishwavidyalaya, Sagar**  
**Value Added Course**

**Certificate course on GST and Income Tax Facilitator**

**Paper -1: Introduction to GST and IT Return Filing**

**Unit 1**

- A. Introduction of Tax (Direct and Indirect)
- B. Tax Resident (Resident and Non-Resident)
- C. Sources of Income for IT Return
- D. Deductions and Gross Total Income
- E. Tax Filing

**Unit 2**

- A. Introduction to ITR Form 1 to Form 4.
- B. Introduction to ITR Form 5 to and Form 7

**Unit 3**

- A. Introduction of GST
- B. GST Compliance Module

**Unit 4**

- A. Introduction of GST Payments
- B. Introduction of Tax Invoices

**Unit 5**

- A. Introduction of GST Returns
- B. Brief of GST Returns like GSTR-1, GSTR-3B and GSTR4 & cmp-08.

**Suggested Readings:**

- Vinod K. Singhania and Monica Singhania, Students Guide to Income Tax including GST
- Ram Dutt Sharma, Filing of Indian Income Tax Updated returns

## **Paper II : GST and Income Tax Return filing process.**

### **Unit 1**

- Brief of GST Filing Portal
- Brief of GST Return filing Dashboard

### **Unit 2**

- Brief of GST Registration in GST Portal.
- Challan Payments in GST Portal.

### **Unit 3**

- Brief of GSTR-1 and GSTR-3B return filing in GST Portal.
- Brief of GSTR-4 & CMP-08 and GSTR-7 return filing in GST Portal.

### **Unit 4**

- Brief of Income Tax Filing Portal
- Brief how to get registered in Income tax filing portal

### **Unit 5**

- Brief of “ How to use Income tax filing portal for viewing information like Form 26-AS TIS, AIS & others
- Brief of Income tax return in Income tax filing portal

### **Suggested Readings**

- S.S. Gupta, Taxmann's GST New Returns How to meet your obligations – A practical guide for filing of new GST Returns
- Dr. H.C Mehrotra and dr. S.P. Goyal, Income Tax Law and Practice

### Paper -3: Project Work/Internship

After completion of the syllabus the students will be required to undertake practical training through internship under CA Firms for minimum 15 days and after the training they have to submit their project report of the training undertaken and a certificate from the CA firm.