

Mr. Satya Ranjan Mishra

Mr. Satya Ranjan Mishra is working as a Senior Assistant Professor of Commerce in Gujarat National Law University. He has more than 14 years of experience in teaching at GNLU. He has taught various courses on Income Tax, GST, Capital Market and Forensic Accounting. He has taught Income Tax at GNLU and Pandit Deendayal Petroleum University. He has taken guest lectures on various areas of Commerce at ICSI study circle, CHARUSAT, GNLU Indian Business and Commercial Laws Academy, GNLU International Maritime Academy etc. Click below for the detailed profile.

<https://www.gnl.u.ac.in/GNLU/Faculty/6MgfOhHVSEPNMQsprgaKvw%3D%3D>



Gujarat National Law University GNLU Centre for Business & Public Policy

About the Training Programme: This is a GNLU Certified Training Programme on Practical Applications of Income Tax Law under the aegis of GNLU Centre for Business and Public Policy. The programme will be spread across two weekends for 20 hours. This is a foundational level programme.

Learning Outcomes: The participants will be provided hands on understanding and skills on the Income Tax provisions, tax jurisprudence, corporate tax planning, computations and leading, landmark and recent case laws.

Intended Participants: It aims to build capacity for students of Law, Commerce, Management, Chartered Accountancy, Company Secretaryship, Cost Accountancy, research scholars and practitioners in the field of Income Tax.

Fees: Rs.5,000 per participant (Rs. 3,000 for GNLU participants). Payment link will be shared to registered participants only.

Limited Seats: On first come first serve basis

Registration: Click below for registration.
<https://docs.google.com/forms/d/1b54IVFMt4xB5m-gN0qQ7qIOs5IdeAmQdevNsAR2kzyM/edit#>

Joining Information: The training programme will be conducted online on Cisco Webex platform. Joining link will be shared after successful registration and fee payment.

GNLU Certified Training on Practical Applications of Income Tax Law

(April 2, 2021- April 11, 2021)



| Date & Day/ Session Timings | Topics | | | | |
|--|--|---|--|--|--|
| 02/04/2021 Friday: 4 p.m. to 5.30 p.m. | Why taxes & why people like or dislike taxes <ul style="list-style-type: none"> Constitutional framework of taxation Alternative to income taxation Statistical analysis of revenue data New and old tax rates Economic sociology of taxation Taxpayer behaviour Tax evasion | 03/04/2021 Saturday : 5.45 p.m. to 7.15 p.m. | Exempted Incomes and Agricultural Income <ul style="list-style-type: none"> S.10 (Income not forming part of total income) Agricultural income Integration of agricultural and non agricultural income Income of Trusts, NGOs and Institutions(S.11 and S.12) | 10/04/2021 Saturday 10 a.m. to 11.30 a.m. | Profits and Gains of Business and Profession (PGBP)(Part 2) <ul style="list-style-type: none"> S.37(1) Specific disallowances(S.40, 40A, 43B) Presumptive taxation (S.44) Computation of Taxable Profit |
| 02/04/2021 Friday: 5.45 p.m. to 7.15 p.m. | Important Concepts and Definitions <ul style="list-style-type: none"> Income[S.2(24)], Assessee, Person, Previous Year, Assessment Year, Finance Act Exemption, Deduction, Relief, Rebate Tax planning, application of income, diversion of income GAAR, Base Erosion and Profit Shifting (BEPS), Thin Capitalization | 04/04/2021 Sunday 10 a.m. to 11.30 a.m. | Heads of Income: Salary (Part 1) <ul style="list-style-type: none"> Salary and other incomes (S.15) Retirement benefits (S.10) Leave Encashment, Gratuity, Pension, NPS, Provident Funds, VRS, Retrenchment Compensation [80CCD(1), (2), (1B)] | 10/04/2021 Saturday 11.45 a.m. to 1.15 p.m. | Capital Gains <ul style="list-style-type: none"> Transfer of Capital Assets Computation of Capital Gains (S.45) Exemptions (S.54, 54B, 54D, 54EC, 54F, 54G) |
| 03/04/2021 Saturday : 4 p.m. to 5.30 p.m. | Residential Status and Tax Incidence <ul style="list-style-type: none"> Residential status of assesses (persons)(S.6) Place of Effective Management (POEM) Income received, Deemed to be received, Accrual of income and Income deemed to accrue or arise in India Tax incidence vis a vis residential status (S.9) | 04/04/2021 Sunday 11.45 a.m. to 1.15 p.m. | Salary (Part 2) <ul style="list-style-type: none"> Allowances Perquisites[S.17(2)] Deductions(S.16) | 10/04/2021 Saturday 03.00 p.m. to 4.00 p.m. | Income from other sources <ul style="list-style-type: none"> Gifts (S.56) Other incomes (S.57) Deductions(S.58) |
| | | 09/04/2021 Friday 4 p.m. to 5.30 p.m. | Income from House Property <ul style="list-style-type: none"> Basis of charge(S.22) Let out property Self occupied property Deductions from income from house property (S.24) | 11/04/2021 Sunday 10 a.m. to 11.30 a.m. | Clubbing & Set off and Carry Forward <ul style="list-style-type: none"> Clubbing (S.64) Set off and carry forward (S.70 and S.72) Computation of Total Income and Tax Liability Advance Tax (S.208) Tax Deducted at Source (S.192-196) |
| | | 09/04/2021 Friday 5.45 p.m. to 7.15 p.m. | Profits and Gains of Business and Profession (PGBP)(Part 1) <ul style="list-style-type: none"> Basis of charge(S.28) Specifically deductible expenses (S.30-37) Depreciation, Scientific Research and Advertisement | 11/04/2021 Sunday 11.45 a.m. to 1.15 p.m. | Returns and Assessments <ul style="list-style-type: none"> Filing of returns (e-filing) (S.139) Assessment (S.143) Condonation of delay |
| | | | | 11/04/2021 Sunday 03.00 p.m. to 4.00 p.m. | Evaluation 50 MCQs carrying 2 marks each |