



CCEK – NSQF ALIGNED PROGRAM

COURSE SYLLABUS

FOR

GST & Taxation Management

CCEK - NATIONAL SKILL DEVELOPMENT TRAINING PROGRAM

GST & Taxation Management

CCEK – NSDC course package covers the following Qualification Packs and leads to the following NSDC certifications. The students who successfully completed the course programs are entitled to get NSDC certification after undergoing the assessment process of NSDC as per the rules and regulations stipulated by NSDC from time to time.

SL. NO.	QUALIFICATIONS PACK	QUALIFICATIONS PACK CODE	NSQF LEVEL
1	<p><u>Consultant (Chartered Tax Practitioner)</u></p> <p>Brief Job Description:</p> <p>A Consultant - Chartered Tax Practitioner is the person who prepares clients tax returns in accordance direct & indirect tax regulations for the time being. The3 consultant also helps in tax planning, fulfills other legal compliances of MSMEs and assists in maintaining books of accounts and records and documents.</p>	MEP/Q5102	5

COURSE DETAILS

GST & Taxation Management

EXAMINATION DETAILS

COURSE NAME	COURSE CODE	ELIGIBILITY	DURATION
GST & Taxation Management	G07	Graduate - commerce/business management/Administration/Accounting/Finance	210

SL. NO.	EXAM	EXAM CODE	MAXIMUM MARK	INTERNAL	TOTAL MARK
THEORY PAPERS					
1	Taxation of Goods and Services: Practical Implications	T001	100	50	150
2	Income Tax – Basic Concepts	T002	100	50	150
PRACTICAL PAPERS					
1	Preparation & Filing of GST Returns	L001	100	50	150
TOTAL MARKS					
1	Total Examination Marks (Theory Online + Practical Examination)				300
2	Total Internal Marks				150
3	Total Marks (Total Internal Marks + Total Examination Marks)				450

GST & Taxation Management

INTERNAL MARK CRITERIA FOR EACH

SL NO.	MODULE	MODULE CODE	MAXIMUM MARK	INTERNAL MARK	TOTAL MARK
1	Taxation of Goods and Services: Practical Implications	T001	100	50	150
2	Income Tax – Basic Concepts	T002	100	50	150
3	Preparation & Filing of GST Returns	L001	100	50	150
	TOTAL		300	150	450

ATTENDANCE	GENERAL PERFORMANCE	INTERNAL EXAMINATIONS/ PROJECTS/ ASSIGNMENTS	TOTAL MARKS
5	5	40	50

COURSE SYLLABUS

FOR

GST & Taxation Management

COURSE	GST & Taxation Management	
TOTAL MARKS	Mark: 450	Internal Mark: 150
TOTAL HOURS	210 Hrs	

DEFENITION OF CREDIT

1 Credit	15Hrs Theory/ 30Hrs Practical
Skill Components	60 – 70 % of Total Credit

MODULES INCLUDED IN THIS SUBJECT

SL NO	MODULE NAME	CREDIT BREAKUP
1	Module 1: Introduction to Skill India and the Job Role of a Consultant	1
2	Module 2: Manage payroll and other statutory compliances	
3	Module 3: Prepare GST returns and other tax compliances	
4	Module 4: Prepare income tax and other compliances	1
5	Module 5: Prepare financial statements of the clients	1
6	Module 6: Workplace safety, rescue, and first aid	1
7	Module 7: Principles of Professional Practice	1
8	Module 8: Introduction to Employability Skills	1
9	Module 9: Constitutional Values - Citizenship	
10	Module 10: Becoming a Professional in the 21st Century	
11	Module 11: Basic English Skills	

12	Module 12: Career Development & Goal Setting	1
13	Module 13: Communication Skills	
14	Module 14: Diversity & Inclusion	
15	Module 15: Financial and Legal Literacy	
16	Module 16: Essential Digital Skills	
17	Module 17: Entrepreneurship	
18	Module 18: Customer Service	
19	Module 19: Getting ready for Apprenticeship & jobs	
	Total	

Training Outcomes

- Explain entity-wise regulatory framework
- Apply accounting standards
- Prepare sample financial statements of various entities
- Prepare sample income tax, TDS, TCS & GST returns of the client
- Draft sample responses to various demand notices, and orders under direct and indirect tax laws
- Draft sample letters/submissions to be submitted before tax authorities
- Explain the difference between Tax Planning and Tax Avoidance
- Describe payroll compliances
- Prepare sample salary muster
- Prepare sample PF, ESIC returns
- Explain business entity-wise statutory compliances and prepare a plan to meet the same
- Explain health and safety hazards, their prevention, and management.
- Apply principles of professional practice.
- Explain Employability Skills

MODULES

Module 1: Introduction to Skill India and the Job Role of a Consultant

THEORY

- Discuss the Skill India Mission and its objectives.
- Describe the role and responsibilities of a Consultant (Chartered Tax Practitioner)
- Discuss common organizational structures, hierarchy, and reporting relationships.

Module 2: Manage payroll and other statutory compliances

THEORY

- Describe the various laws affecting business entities.
- Explain major provisions of The Indian Contract Act 1872 affecting business transactions. Know available legal remedies under contract acts.
- Explain when and how business can claim specific relief or performances under a specific relief act
- Explain the Sales of Goods Act 1930 provisions about the sale of goods and services.
- Explain available remedies
- Apply principles of the Negotiable Instruments Act 1931
- Theoretically understand/ explain major provisions of -
 - Interpretation of statutes
 - Indian Stamp Act
 - Arbitration and Reconciliation Act
- Describe various Types of entities and explain their advantages and disadvantages.
- List out statutory compliances under: –
 - Shop & Establishment Act
 - Partnership Act 1932
 - Limited Liability Partnership Act 2008
 - Companies Act 2013
 - Indian Trust Act
 - Societies Registration Act 1860
 - Model Cooperative Act & Multi-State Cooperatives Act 2002
 - NGO's and FCRA regulations
 - MSME Act
 - Describe compliance procedures
- List out Labour law compliances under:-
 - Profession Tax

- Employees state insurance act 1948
- EPF and Misc Provisions Act 1952
- The payment of gratuity act 1972
- Factories Act 1948
- Payment of Wages Act 1936
- Minimum Wage Act 1948
- Payment of Bonus Act 1965
- Other misc. labor laws
- new labor codes on wages, social security, occupation safety, industrial relations, health, and working conditions as and when applicable.
- Describe return filing procedures

PRACTIAL

- Prepare sample Salary Slip
- Prepare sample periodic returns under PF, ESI, PT & TDS
- Maintain sample Salary Muster
- Generate sample form 16
- Draft sample Registration, amendment and cancellation procedures of various entities:-
 - filing MSME registration and cancellation application
 - filing Udyam Aadhar registration and cancellation application
 - filing for shop act registration and cancellation applications
 - filing food license application for MSME's
 - Drafting of Partnership deeds in various scenarios of admission, retirement, death, dissolution & supplementary deed
 - Procedure for Incorporation of an NGO in different types (Trust/ Society/Sec 8 Co)
 - Drafting MoA & AoA of NGO's
 - Annual maintenance of NGO's
 - Closure/winding up procedure of NGO's
 - Filing NGO's application for getting NITI Aayog ID
 - Filing NGO's FCRA registration application and annual return
 - Procedure of incorporation forms of companies (OPC & Private Ltd & Section 8 only) including DIN, DSC, Name approval requirements, drafting of MoA & AoA
 - Voluntary struck-off provisions for companies
- Drafting notices and minutes of the board meetings, preparing resolutions
- Drafting AGM notice and minutes of GM and resolutions thereon
- Filing change management forms in a company including annual directors KYC
- Filing annual returns of companies after due certification from professionals
- LLP Incorporation, Closure & Change management

Module 3: Prepare GST returns and other tax compliances

THEORY

- Explain Basic Concepts under GST law
- Explain the Taxable Event scenario, Supply & Charge of tax principles
- Describe various exemptions under GST law
- Explain the place of supply provisions.
- Explain the time and valuation of supply provisions
- Describe registration conditions, tax invoice requirements and Debit and Credit note system under GST law
- Describe accounting records under to be maintained under GST law
- Explain procedure of payment of GST Tax & Interest via challans
- Explain various provisions of TDS & TCS
- Describe various returns under GST
- Explain refund scenarios, how and when to claim refunds
- Describe various types of assessments & audits under GST law and how to comply with them
- Explain taxation of job work and e-commerce operators
- Explain inspection, search & seizure powers of GST officers
- Describe demand & recovery provisions under GST
- Explain how the reverse Charge mechanism works
- Describe various offences & penalties provisions under GST
- Explain appeals and revision application advance ruling procedure
- Explain Misc. & Transitional Provisions
- Describe process of becoming GST Practitioner
- Explain Customs Act and Regulations, Foreign Trade Policy with regards to import and exports concepts
- Describe the process of Import of goods and services & calculate Import duty
- Describe export procedures & duty calculations with respect to refund/ duty draw backs
- Describe Custom Broker licensing eligibility & requirements

PRACTICAL

- Prepare sample GST computation statement
- Prepare sample GST return in Form GSTR1,2,3,3B,4,5,6,7,8,9, 10,11
- Prepare sample input tax credit form GST ITC 01/02/03/04
- Prepare sample refund forms in GST RFD- 01 & RFD-10
- Prepare sample GST payment forms in GST- PMT 02,03,06,07,08,09
- Prepare sample e-way bills
- Prepare sample E invoices
- Draft GST Registration forms in REG- 01,07,10,11,13,14,16,21,24
- Draft transporters registration form in ENR- 01
- Draft sample GST Assessments form in ASMT 01, APL01,05,06,07,08
- Draft sample advance ruling application in ARA 01,02
- Draft IEC code application
- Prepare Import duty computation statement
- Prepare Export duty and drawback/ refund calculations statements

Module 4: Prepare income tax and other compliances

THEORY

- Explain basic concepts in income tax
- Describe the mechanism of taxing based on residential status
- Explain incomes which do not form part of total Income
- Describe and classify income into five Heads of income,
- Describe set off, clubbing, and carry forward of losses provisions
- Explain deductions/ reliefs/Rebates
- Describe the process of computation of Incomes of various persons
- Explain the differences between Tax Planning V/s Tax Evasion
- Apply TDS & TCS provisions
- Explain the income tax authorities and cases classification system
- Explain assessment mechanism Theoretically draft Appeals, Revisions & Settlement applications
- Describe various penalties & offenses
- Explain International Taxation principles & GAAR rules
- Describe the process of becoming an authorized income tax practitioner

- Prepare sample Computation of Income Statement
- Prepare sample PAN/TAN registrations - Form 49 & 49AA, Form 49B,
- Prepare sample firm registrations- Form 11 & 11A
- Prepare sample NGO registration- Forms 10 & 10A
- Prepare sample no deduction forms- Form 15G,15H,60,61
- Prepare Sample Income Tax Returns in form ITR 1,2,3,4,5,6,7
- Prepare sample TDS/TCS returns in Form 24Q,26Q,27Q,27EQ
- Prepare sample tax challans in Form 280 & 281
- Prepare sample return u/s 119 2(b), 139(9)
- Prepare sample application for rectification u/s 154
- Draft sample response to demand notices
- Draft sample response to scrutiny notices
- Draft sample appeals & revision application
- Prepare sample tax audit Forms 3CA/CB/CD/10B/6B
- Prepare sample Forex outward remittances Forms- 15CA/CB
- Prepare sample MAT Forms in 29B & C

Module 5: Prepare financial statements of the clients

THEORY

- Explain the meaning of Financial Accounting
- Explain difference between financial accounting V/s reporting, cost & management accounting
- Explain purpose of Financial Accounting
- Explain basic terms used in financial accounting, capital and revenue account transactions differences
- Describe measurement, valuation & accounting estimates
- Describe various source documents
- Explain rules for classification of accounts
- Explain double entry accounting system/ accounting equation
- Describe the process of Identifying business transactions and recording journal entries into ledgers
- Describe the process of drafting of a trial balance
- Describe the process of passing rectification entries & year-end adjustment entries to finalization of books of accounts
- Describe the preparation of reconciliation statements for Banks, Receivables, and Payables
- Describe the preparation of the Manufacturing, Trading, Profit & Loss Account
- Explain the preparation of the Income & Expenditure account from receipt and payments account and single-entry system to double entry system.

PRACTIAL

- Prepare a sample Financial Statements of Sole Trader/HUF In accordance with applicable regulatory framework and accounting standards
- Prepare a sample Financial Statements of Partnership Firms including admission, retirement, death and dissolution scenarios & In accordance with applicable regulatory framework and accounting standards
- Prepare a sample Financial Statements of LLP in accordance with applicable regulatory framework and accounting standards
- Prepare a sample Financial Statements of Trust/NGO's in accordance with applicable regulatory framework and accounting standards in accordance with applicable regulatory framework and accounting standards
- Prepare a sample Financial Statements of Membership Societies/AOP, Cooperative Societies In accordance with applicable regulatory framework and accounting standards
- Prepare a sample Financial Statements of various types of corporate entities in accordance with applicable schedules of companies act 2013 & accounting standards with notes to accounts and cash flow statements

Module 6: Workplace safety, rescue, and first aid

THEORY

- Describe personal hygiene practices.
- List first aid box items and their use.
- List the situations that may lead to accidents at the workplace and ways to prevent them.
- Describe the steps of emergency procedures during accidents/fire or other hazardous situations.
- Identify safety signs.
- Classify the various fire extinguishers for different types of fires.

PRACTIAL

- Demonstrate personal hygiene practices to be followed at the workplace.
- Demonstrate appropriate first aid in different situations.
- Practice emergency evacuation drills.
- Demonstrate the use of fire extinguishers.

Module 7: Principles of Professional Practice

THEORY

- Discuss the importance of having a professional appearance at the workplace.
- Differentiate between appropriate and inappropriate business attire.
- Discuss personal and professional goals.
- Describe the importance of continuous learning and developing a professional development plan.
- Describe the policies related to non-discrimination and rights of the clients.
- Distinguish between unethical conduct, inappropriate behaviour, and harassment in the workplace.
- Describe situations that may lead to a conflict of interest.
- Discuss ways to avoid and resolve conflicts.

PRACTIAL

- Develop a personal action plan to improve professional appearance.
- Demonstrate aspects of professional behavior in different situations.
- Prepare a plan to work on personal and professional goals and development.
- Prepare strategies for handling unethical conduct, inappropriate behavior, and harassment in the workplace.

Module 8 : Introduction to Employability Skills

THEORY

- Discuss the Employability Skills required for jobs in various industries
- List different learning and employability related GOI and private portals and their usage

Module 9: Constitutional values – Citizenship

THEORY

- Explain the constitutional values, including civic rights and duties, citizenship, responsibility towards society and personal values and ethics such as honesty, integrity, caring and respecting others that are required to become a responsible citizen
- Show how to practice different environmentally sustainable practices

Module 10: Becoming a Professional in the 21st Century

THEORY

- Discuss importance of relevant 21st century skills.
- Exhibit 21st century skills like Self-Awareness, Behaviour Skills, time management, critical and adaptive thinking, problem-solving, creative thinking, social and cultural awareness, emotional awareness, learning to learn etc. in personal or professional life.
- Describe the benefits of continuous learning

Module 11: Basic English Skills

THEORY

- Show how to use basic English sentences for everyday conversation in different contexts, in person and over the telephone
- Read and interpret text written in basic English
- Write a short note/paragraph / letter/e -mail using basic English

Module 12: Career Development and Goal Setting

THEORY

- Create a career development plan with well-defined short- and long-term goals

Module 13: Communication skills

THEORY

- Demonstrate how to communicate effectively using verbal and nonverbal communication etiquette.
- Explain the importance of active listening for effective communication
- Discuss the significance of working collaboratively with others in a team

Module 14: Diversity and Inclusion

THEORY

- Demonstrate how to behave, communicate, and conduct oneself appropriately with all genders and PwD
- Discuss the significance of escalating sexual harassment issues as per POSH

Module 15: Financial and Digital Literacy

THEORY

- Outline the importance of selecting the right financial institution, product, and service
- Demonstrate how to carry out offline and online financial transactions, safely and securely

Module 16: Essential Digital Skills

THEORY

- Describe the role of digital technology in today's life
- Demonstrate how to operate digital devices and use the associated applications and features, safely and securely
- Discuss the significance of displaying responsible online behaviour while browsing, using various social media platforms, e-mails, etc., safely and securely
- Create sample word documents, excel sheets and presentations using basic features
- utilize virtual collaboration tools to work effectively

Module 17: Entrepreneurship

THEORY

- Explain the types of entrepreneurship and enterprises
- Discuss how to identify opportunities for potential business, sources of funding and associated financial and legal risks with its mitigation plan
- Describe the 4Ps of Marketing-Product, Price, Place and Promotion and apply them as per requirement
- Create a sample business plan, for the selected business opportunity

Module 18: Customer Service

THEORY

- Describe the significance of analysing different types and needs of customers
- Explain the significance of identifying customer needs and responding to them in a professional manner.
- Discuss the significance of maintaining hygiene and dressing appropriately

Module 19: Getting Ready for Apprenticeship and Jobs

THEORY

- Create a professional Curriculum Vitae (CV)
- Use various offline and online job search sources such as employment exchanges, recruitment agencies, and job portals respectively
- Discuss the significance of maintaining hygiene and confidence during an interview
- Perform a mock interview
- List the steps for searching and registering for apprenticeship opportunities