

**Sri Krishna Dutt Academy,  
Vrindavan Yojna, Raibareilly Road,  
Lucknow (U.P.)**  
*(An Associated college of University of Lucknow)*

**Course on Return Filing (Income Tax and GST)**

**Duration : 30 Hrs**

**Course Objectives:-** The objective of the programme is to inculcate Skills Such as:

- To Equip Students with the specialized Knowledge in the field of taxation system.
- To provide opportunities to learn Indian taxation system and enhance the skills in the field of taxation. Equipping the students for career in various Vocations.

**Course Content:**

**Unit-1**

**(6 Lectures)**

Introduction of Tax (Direct and Indirect). Tax Resident (Resident and Non-Resident). Source of Income, Deductions and Gross total Income.

**Unit-II**

**(8 Lectures)**

E-Filing, Filing Up income tax returns by various types of assesses and documentation. Tax planning avoidance and Evasion. Double taxation avoidance penalties and prosecution.

**Unit – III**

**(7 Lectures)**

GST, Introduction, Filing of GST return Le GSTR-1.2.3.4 etc. GST-payments, Invoice Under GST.

**Unit-IV**

**(8 Lectures)**

How to compliance with GST portal, How to get a firm registered under GST ACT-2017, How to file various GST Return, How to file revised returns. How to file rectified return. How to work with electronic ledgers.