



# Taxation Committee

*In Pursuit of Professional Excellence*

Certificate Course on Tax Deducted at Source

# About The Institute



**The Institute of Cost Accountants of India (ICAI) is a premier professional body of Management Accountants in the country established on 28th May, 1959 under the Cost and Works Accountants Act, 1959 enacted by the Parliament to regulate the profession of Cost and Management Accountancy in India.**

**Statutorily Recognized by the Parliament in 1959 – as The Cost & Works Accountants of India (ICWAI). The ICWAI is recognized by the Parliament as The Institute of Cost Accountants of India (ICAI), w.e.f. 1st Feb, 2012 .**

**Largest Cost & management body in Asia. Second Largest Cost & Management Accounting body in the world.**

**Over the years the Cost and Management Accountancy profession has registered a tremendous growth and has occupied a prominent role in our economy and society. The Institute has more than 5,00,000 students and more than 70,000 qualified members contributing to Indian Industries providing relevant and appropriate professional accounting services.**

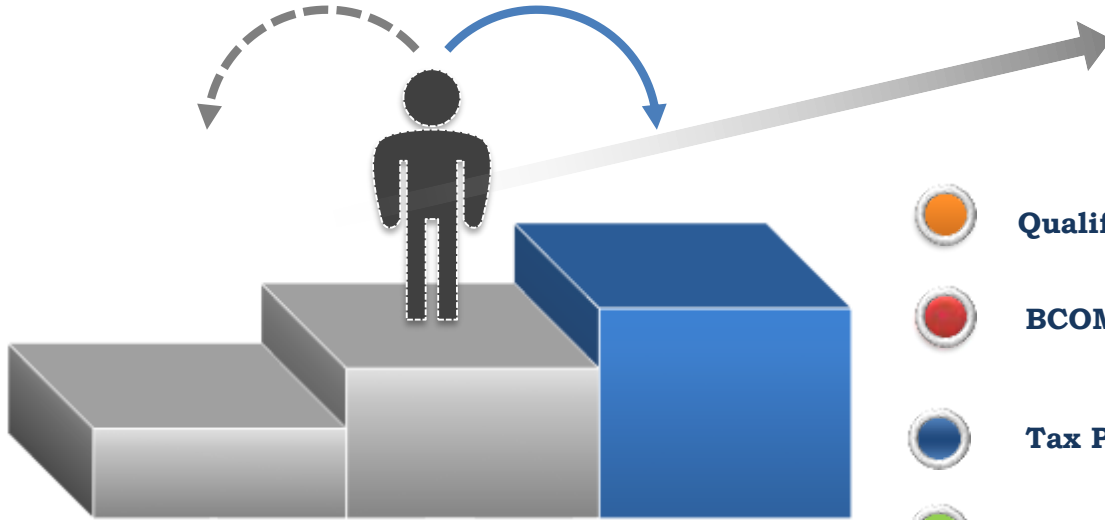
# International Membership of the Institute



## Global Accreditation: The Institute is a Member of :

- 
- The International Federation of Accountants (IFAC)**
  - The Confederation of Asian and Pacific Accountants (CAPA)**
  - The South Asian Federation of Accountants (SAFA)**
  - National Foundation for Corporate Governance (NFCG)**
  - Federation of Indian Chambers of Commerce and Industry (FICCI)**
  - Confederation of Indian Industry (CII) and**
  - The Associated Chambers of Commerce and Industry of India (ASSOCHAM)**
  - The Institute, as a leader in the field of accountancy in the South Asian Region, is also imparting training to accountants from overseas countries.**

# Course Eligibility



**Qualified Cost & Management Accountants.**



**BCOM & MCOM**









**Tax Practitioners**



**Students who are either CMA qualified or CMA pursuing**

# Course Duration, Fees, Examination and other Modalities



-  **Course Duration: 30 hours (15 Days, 2 Hrs each)**
-  **Online Registration: 02.10.2018 –15.11.2018; Study & Assessment: Online mode.**
-  **Course Fee: Rs. 10,000 + GST; Examination Fee Rs. 1000 + GST.**
-  **Award of Certificate: Certificate will be awarded by the Institute to the candidates passing the online examination with at least 50% Marks.**
-  **Study Materials & Model Question Bank to be provided to all participants**
-  **Experienced faculties from Industry and practice**



# Detailed Course Contents



- ✓ **Overview of TDS: covering rationale for TDS, TDS on different types of payments, the person making payment - agent of Government, practice followed in other countries, etc.**
- ✓ **TDS provisions as per Income Tax Act : TDS on payment to residents:- salary, payments to contractors, rent, commission, professional fees, etc**
- ✓ **Obligations of Payer & Rights of Recipients. Duties and responsibilities of the person**
- ✓ **Provisions relating to Payment and Deposit of TDS, Issuance of certificate**

# Detailed Course Contents – (Contd..)



- ✓ **Filing of quarterly return, Correction return, Revised Return, Electronic uploading of return and downloading of consol files, etc.**
- ✓ **Tax on Perquisites and TDS on Acquisitions.194LA**
- ✓ **Payment to Non Resident & Domestic Transfer Pricing Practical Issues.**
- ✓ **TDS - Assessment and Appeal procedure**
- ✓ **TCS Provisions – Applicability of procurement of Real Estate**
- ✓ **Recent changes in TDS procedures and Relevant case studies**



# Contact for any queries further



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A graphic featuring a thick, horizontal blue brushstroke with a rough, textured left edge and a smooth right edge. A grey paintbrush is positioned on the right side of the stroke, with its bristles pointing towards the left. The words "Thank You" are written in a white, serif font across the middle of the blue stroke.

Thank You