



TAX RESEARCH DEPARTMENT

ONLINE CERTIFICATE COURSE ON TDS (CCTDS)

Course Eligibility

- Qualified Cost & Management Accountants (Members)
- Other Professionals (CS, CA, MBA, M.Com, Lawyers)
- Tax Practitioners
- Students who are either CMA qualified or CMA pursuing

Course Fee

- Rs. 10,000 + 18% GST [Excluding Exam Fee]
- Rs. 8,000 + 18% GST (For CMA Members, CMA Final Passed Candidates and CMA Final pursuing Students) [Excluding Exam Fee]

Course Duration

30 Hours

Assessment

Online

Exam Pattern

No. of Questions : 100
 Minimum Passing Marks : 50%
 Type of Question : Objective
 Duration : 2 Hours
No Negative Marking

Mode of Course

Online

Exam Fee

Rs. 1,000 + 18% GST

Reference Materials & Mock test paper will be provided to all participants

Faculty: Experienced faculties from Industry and practice

Course Content

Overview of TDS and TCS Provisions, person responsible for deduction of tax at source, Rate of TDS / higher rate for non-filer of returns. Obligation of deductor and deductee, deposit of TDS. certificate of TDS deduction PAN & TAN. Furnishing of statement in respect of payment of any income to resident without deduction of tax at source (section 206A). Advance payment of tax, impact of TDS on advance payment of tax, interest in short payment, non-payment of tax (section 234A, 234B, 234C, 234D etc.)

Consequences to failure to deduct tax at source - Interest Penalty, impact on computation of Business Income / disallowances of expenses. Consequences to failure to collect tax at source etc.

Analysis of TDS provisions, applicability, and relevant judiciary decisions

Sec 192 & 192A

Sec 193, 194, 194A, 194B, 194BB & 194BA

Sec 194C, 194D

Sec 194DA, 194E, 194EE, 194F, 194G, 194H

Sec 194I, 194IA, 194IB

Sec 194IC, 194J, 194K, 194LA

Sec 194LB, 194LBA (1), 194LD, 194LBB, 194LBC, 194LC, 194LD

Sec 194M, 194N, 194O, 194P, 194Q

Sec 194S, 194R

Sec 195

Sec 206

Process in Deposit of Tax, procedures filing of Returns, processing of TDS and TCS Statements (200A & 206CB)

Recent Amendments in TDS and TCS provisions including important Judiciary decisions

LIVE DOUBT CLEARING SESSION WOULD BE PROVIDED

For any query, please mail us – trd@icmai.in

Behind every successful business decision, there is always a **CMA**