

CBSE | DEPARTMENT OF SKILL EDUCATION

CURRICULUM FOR SESSION 2020-2021

TAXATION (SUBJECT CODE - 822)

Job Role: Assistant Tax Consultant / GST Accounts Assistant

RATIONALIZED CURRICULUM FOR CLASS –XII FOR SESSION 2020-21 Total Marks: 100 (Theory-60 + Practical -40)

TAXATION (SUBJECT CODE - 822) Class XII (Session 2020-21)			
	UNITS	NO. OF HOURS for Theory and Practical	MAX. MARKS for Theory and Practical
Part A	Employability Skills		
	Unit 1 : Communication Skills-IV	13	10
	Unit 2 : Self-Management Skills-IV	07	
	Unit 3 : ICT Skills-IV	13	
	Unit 4 : Entrepreneurial Skills-IV	10	
	Unit 5 : Green Skills-IV	07	
	Total	50	10
Part B	Subject Specific Skills		
	IT-1: Deductions from Gross Total Income	40	10
	IT-2: Computation of Taxi Liability of an Individual	60	20
	IT-3: TDS and Advance Payment Tax.	20	10
	IT-4: Goods & Service Tax (GST)	30	10
	Total	150	50
Part C	Practical Work		
	Project	60	10
	Viva		05
	Practical File		10
	Demonstration of skill competency via Lab Activities		15
			Total
	GRAND TOTAL	260	100

DETAILED CURRICULUM/TOPICS:

Part-A: EMPLOYABILITY SKILLS

S. No.	Units	Duration in Hours
1.	Unit 1: Communication Skills-IV	13
2.	Unit 2: Self-management Skills-IV	07
3.	Unit 3: Information and Communication Technology Skills-IV	13
4.	Unit 4: Entrepreneurial Skills-IV	10
5.	Unit 5: Green Skills-IV	07
	TOTAL DURATION	50

NOTE: For Detailed Curriculum/ Topics to be covered under Part A: Employability Skill Scan be downloaded from CBSE website.

Part-B – SUBJECT SPECIFIC SKILLS

S. No.	Units	Duration in Hours
1.	IT-1: Deductions from Gross Total Income	40
2.	IT-2: Computation of Tax Liability of an Individual	60
3.	IT-3: TDS and Advance Payment Tax.	20
4.	IT-4: Goods & Service Tax (GST)	30
	TOTAL DURATION	150

UNIT	SUB-UNIT	SESSION/ ACTIVITY/ PRACTICAL
1. DEDUCTION FROM GROSS TOTAL INCOME	1.1 INTRODUCTION : BASIC RULES GOVERNING DEDUCTION & DEDUCTION IN RESPECT OF SOME PAYMENTS	Session: Discussion related to deduction. Session: Discussion of deduction 80C to 80GGC with practical example
	1.2 BASIC OVERVIEW OF DEDUCTIONS IN RESPECT OF CERTAIN INCOMES & DEDUCTION 80QQB, 80RRB, 80TTA & 80U:	Session: Discussion of deduction 80IA to 80P. Session: Discussion of deduction related to disability, royalty, patents and saving bank account interest.

***Note:- To be assessed in Practical only. No question shall be asked from this portion in Theory Exams.**

UNIT	SUB-UNIT	SESSION/ ACTIVITY/ PRACTICAL
2. COMPUTATION OF TAX LIABILITY OF AN INDIVIDUAL	2.1 INTRODUCTION : CALCULATION OF TAX LIABILITY OF INDIVIDUAL	Session: Discussion related to rules related to computation of tax liability.
		Session: Discussion on Practical problems.
3. TDS AND ADVANCE PAYMENT OF TAX	3.1 TAX DEDUCTED AT SOURCE	Session: Introduction of various ways for collection and recovery of income-tax and TDS. Discussion of the provisions relating to deduction of tax at source in respect of different incomes. <ul style="list-style-type: none"> • Collection and analysis of TDS returns of various taxpayers such as salaried employee, Corporate assessee, etc. • Acquaint with various provisions related to lower or non deduction, duties of persons deducting tax at source and rights of tax payers, possible defaults and prosecution proceedings, etc.
	3.2 ADVANCE PAYMENT OF TAX	Session: Acquaint with the concept advance payment of tax. <ul style="list-style-type: none"> • Discussion of provisions of Presumptive Taxation Scheme. • Discussion of method to calculate the liability of advance tax on due dates. • Discussion of the role of Assessing officer.
4. GOODS AND SERVICE TAX (GST)	4.1 Meaning of Direct Tax and GST	Session: Introduction of various types of Indirect Taxes prior to coming of GST on 01/07/2017
	4.2 INTRODUCTION TO GST	Session: Discussion on the various taxes and tax rates under the pre - GST system. <ul style="list-style-type: none"> • Discussion on meaning and objectives of GST. • Discussion of various features of GST Law (CGST Act & SGST Act of any state). • Discussion on the advantages and the challenges of GST. • Discussion on the dual GST and IGST calculation. • Discussion on various types of Returns in GST.

***Note:- To be assessed in Practical only. No question shall be asked from this portion in Theory Exams.**