

## **Skill Development Programme: 'Direct Tax Advisor'**

### **1. Preamble:**

The present programme is basically designed to promote skills required for development of direct tax counsellor's and taxation as a career option amongst potential students in urban and rural areas. The programme is focused at–

- Giving a proper understanding about the taxation in general and direct taxation in specific to urban and rural students
- Training the youths to Direct Taxation in a systematic manner.

This programme shall help the youths to learn the Direct Taxation.

### **2. Nomenclature:**

The programme is titled as professional skills for Direct Tax advisor in Taxation Sector

### **3. Focus of the Programme:**

The programme is focused at advancing and inculcating skills required for promoting taxation business through systematic canvassing, counseling and right guidance to potential customers . It will also help the learners to know various principles of direct taxation.

### **4. Job Profile:**

The incumbent trainee is expected to learn various facets of direct taxation and various activities. The trainee will also have to understand the salient features of various direct taxes.

The programme shall basically focus on following aspects:

- a. To provide an understanding regarding Direct taxation in detail.
- b. To help the learners to know various direct taxes applicable in India.
- c. To detail out the methods of providing service in direct taxation domain as counselors.
- d. To develop a right counseling techniques..

## **5. Minimum Qualifications:**

The programme shall require the incumbent trainee is expected to have minimum qualification of H. S. S. C. in any branch or discipline.

## **6. Intake:**

The minimum intake per batch is 20 subject to a maximum of 40 learners per batch at a time.

## **7. Duration of Programme:**

The programme shall be of 60 hours duration distributed in different learning activities like:

1. Lectures
2. Demonstrations
3. Hands on experience
4. Customer interface etc.

## **8. Interface:**

The trainee shall have to undergo a learning and skill development exercise of 60 hours duration which will be divided into different sessions and training activities. The training activities and learning sessions shall mainly focus on developing skill sets required to become a Direct Tax Counselors.

The programme interface shall focus at following aspects:

- a. A trainee/ learner will have to work with one or two Tax Experts / CA's / CS / ICWA / Income Tax Practitioners for gaining professional and practical exposure as well as for developing skill sets.
- b. The trainee shall have to attend conceptual lectures and basic foundation programme to know about principles of tourism and its products. This session shall be organized in a specified academic institution.

The distribution of interface is as follows–

|   |     |
|---|-----|
| Learning exercise, demonstrations and hands on experience | 60% |
| Job related project                                       | 20% |
| Assignment  | 10% |
| Concept building  | 10% |

#### **9. Composition of learning activities and interactive sessions:**

In order to develop appropriate skills set, every trainee will have to undergo practical training and hand on experience sessions under able guidance of Tax Experts / CA's / CS / ICWA / Income Tax Practitioners.. He/ she shall also have to attend conceptual and academic sessions to know the fundamentals and basic principles about tourism systems. For the purpose of interface, the resource persons shall provide skill inputs in following proportion.

|  |     |
|--|-----|
| Direct Tax Experts for providing hands on experience | 60% |
| Faculty members and academicians                     | 40% |

#### **10. Proposed Skill Bank to be developed:**

The proposed Skill Bank for Direct tax counselors in direct taxation sector shall focus on development of following skills:

- a. Communication skills
- b. Canvassing skills
- c. Effective presentation and counseling skills
- d. Effective Sales skills
- e. Customer relationship development skills
- f. Conflict resolution and convincing skills

## 11. The Course Structure is divided in following components:

- a. Core components:** This shall include understanding of Direct taxation and various principles in practicability.
  
- b. Allied components:** This shall mainly focus on developing counseling skills, enhancing canvassing ability, sales skills, effective presentation and communication skills.

## 12. The distribution of conceptual/ practical lessons is as follows:

| Unit No. | Title   | Conceptual Focus   | Learning Hours (Conceptual) | Practical Focus  | Learning Hours (Practical) |
|----------|---|--|-----------------------------|--|----------------------------|
| 1        | Concept of Tax – Direct Tax and Indirect Tax Component's in Direct Tax    | To give an understanding Tax and various types of direct taxes<br>Income Tax<br>Wealth Tax | 1                           | Creating an understanding importance of having a tax system<br><br><b>Method:</b> Understanding Indian Tax Structure                           | 2                          |
|          |   | Relevance of Income Tax and Wealth Tax   | 1                           | Identify various sources of Income and Wealth<br><br><b>Method:</b> Group Discussion/ Guest Lecture  | 2                          |
| 2        | Income Tax  | Introduction to Income Tax Act and Definition of Various important aspects                 | 2                           | Conceptual Clarity on various important aspects of Income tax<br><br><b>Method:</b> Class room discussion / Visit to Experts / Guest Lectures. | 3                          |
|          |   | To Understand various Heads of Income.   | 02                          | Clarity of what income falls under which head of income.<br><br><b>Method:</b> Role Play / Mock Session / Case Study                           | 4                          |
| 3        | Income from Salary, House Property , Profit from business and Profession. | Clarity on Various Important Calculations.   | 07                          | Clarity on various concepts and practical calculations.<br><br><b>Method:</b> Role play, demonstration, counseling, case study                 | 08                         |

|                                 |  |   |           |  |           |
|---------------------------------|--|---|-----------|--|-----------|
|                                 |  |   |           |  |           |
| 4                               | Income from Capital Gains, Other Sources and Wealth Tax<br><br>Deductions and Computation of Tax chargeability | Clarity on Various Concepts and Calculations  | 3         | Clarity on various concepts and practical calculations.<br><br><b>Method:</b> Role play, demonstration, counseling, case study   | 08        |
| 5                               | Effective interpersonal skills   | Group Discussion– Personal conversation– involving customers and identifying their interest– offering an effective sales proposal– negotiation and sales closure techniques | 2         | Developing appropriate communication skills, assessing customer requirements, counseling for query redressal<br><b>Method:</b> Role Play, demonstration, mock interviews | 4         |
| 6                               | Income Tax Authorities and Filling of Returns  | Procedure and Practices of Filling returns , E-Filling.   | 2         | Filling of Demo Returns<br><br>Methods:<br>Demonstration / Feedback and Hands on Experience.   | 09        |
| <b>Total number of Lectures</b> |  |   | <b>20</b> |  | <b>40</b> |

### 13. Evaluation:

The programme will be evaluated by using both- skill based and concept bases techniques.

### 14. Certification:

After successful completion of the conceptual and practical interface, the participating candidates will be awarded a certificate of completion by programme conducting agency.

### 15. Reference:

1. Indian Income Tax: Dr.Vinod Singhania
2. Indian Income Tax Act : H.C.Malhotra
3. Income Tax – Ahuja and Gupta
4. <http://incometaxindia.gov.in/ccit/CBDT.asp>