



COURSE PLAN

Course code and title	BCM6 B12 INCOME TAX AND GST		
Class	III year B.Com	Semester	VI
Regulation	R-2019	Academic year	2023-24
Course prerequisites	BCM5B09 Income tax Law and Accounts		
Course objectives	To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 and GST Act 2016 To impart knowledge on the computation of total income and tax liability of individuals		

COURSE OUTCOMES

At the end of the course the student would be able to...

CO1	To impart knowledge on the computation of total income and tax liability of individuals
CO2	To make students aware of Income Tax authorities, their powers and functions
CO3	To enable students to differentiate between Direct and Indirect tax and its structure.
CO4	To study the registration procedures, cancellation, payment and e-filing under GST.
CO5	To develop understanding on penalty recovery, audit procedures and power of CAG

MAPPING OF PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	✓		✓	✓	✓		✓	✓		
CO2	✓					✓	✓	✓	✓	✓
CO3	✓				✓				✓	✓
CO4	✓		✓	✓		✓		✓	✓	✓
CO5	✓	✓		✓				✓		✓


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PO1	Knowledge Acquisiton	PO6	Ethics and Social responsibility.
PO2	Communication, & leadership.	PO7	Research,Innovation & entrepreneurship.
PO3	Professional Skills.	PO8	Lifelong Learning
PO4	Digital intelligence.	PO9	Global perspective.
PO5	Scientific Awareness and Critical Thinking.	PO10	Democratic Co-existence.

PROGRAM SPECIFIC OUTCOMES

PSO1	Business Knowledge, Technological Proficiency and Lifelong Learning
PSO2	Analytical Skills and Ethical Understanding for Global Perspective and Entrepreneurial thinking
PSO3	Communication Skills, Teamwork and Collaboration

MAPPING OF COURSE OUTCOMES TO PROGRAM EDUCATIONAL OUTCOMES

PROGRAM EDUCATIONAL OUTCOMES	COURSE OUTCOMES				
	CO1	CO2	CO3	CO4	CO5
PEO1: Development of Leadership Qualities				✓	
PEO2: Lifelong Learning and Societal Contribution	✓	✓	✓	✓	✓
PEO3: Entrepreneurial and Global Competence	✓				✓

References

TEXT BOOKS:

1. Dr. H.C Mehrotra & Dr. S.P Goyal-Income Tax and GST
2. Excel Publications – Income Tax and GST

REFERENCES:

1. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice

Mode of Evaluation	Internal Examination (20%) End Semester Examination (80%)
Faculty	SHAHUL HAMEED K, Assistant Professor/ Commerce Department
e-mail id	shahulchola@gmail.com

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COURSE PLAN

BCM6 B12 INCOME TAX AND GST

No of lecture hours	Planned Date	Topics to be covered			Reference/ Teaching aids and methods	Actual date	Weekly review
MODULE I - Income Tax							
1-3		Deemed Incomes and Clubbing of income			T1/PPT,WB		
4-7		Set- off and carry forward of losses			T1/PPT,WB		
8-18		Deductions to be made in computing total income			T1/PPT,WB		
19-21		Computation of total Income of individuals			T2/ PPT,WB		
22-23		Computation of Tax liability of individuals			T1/ WB		
24,25		Rebate and relief of tax			T1/PPT,WB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal		
MODULE II - Income tax authorities							
26-28		Income tax authorities – Powers and functions			T1/PPT		
29,31		Provisions of advance payment of tax			T2/PPT,WB		
32-34		Tax payment – Deduction and payment of tax at source			T2/PPT		
35		Recovery of tax.			T1/PPT		
36		Procedure of assessment of income tax			T2 /WB		
37-39		Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns			T1/PPT		
40		Return of loss – Belated returns – Revised returns – Defective returns			T1/PPT, WB		
41		PAN			T1/WB,PPT		
42,43		Different types of assessment			T2/WB,PPT		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal		
MODULE III - Goods and Services Tax							
44		Brief history of GST			T1/PPT		
45		The scope of GST			T2/PPT		


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46,47		Definitions and meaning - CGST-IGST - SGST			T1/WB,PPT		
48,49		Levy and Collection of Central/State GST			T1/WB		
50		Taxable person - Power to grant exemption from tax			T1/PPT,WB		
51-53		Time and value of supply of goods			T2/WB		
54-56		Time of supply of services			T1/WB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal		
MODULE IV - Registration							
57-59		Registration - Amendment of registration - Cancellation of registration			T1/PPT		
60		Revocation of cancellation of registration			T2/PPT.WB		
61-65		Tax invoice, credit and debit notes			T1/PPT,WB		
66-68		Returns - First Return - Annual return - Final return			R1/PPT,W B		
69		Tax Return Preparers			R1/WB		
70-72		Levy of late fee			T2/WB		
73		Notice to return defaulters			T1/PPT,WB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal		
MODULE V - Payment of tax, interest, penalty and other amounts							
74		Payment of tax, interest, penalty			T1/PPT.WB		
75		Interest on delayed payment of Tax			R1/WB		
76,77		Tax deduction at source			T1/WB		
78-80		Transfer of input tax credit			R1/WB,PPT		
81		Refund of tax - accounts and records			T2/WB		
82		Demands and recovery			T2/WB		
83		Inspection, search, seizure and arrest - offences and penalties			T1/PPT.WB		
84		Audit by tax authorities - Special audit -			T1/PPT.WB		
85		Power of CAG to call for information.			T1/PPT.WB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal		

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Course outcome –Program outcome Mapping Table

BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS		Cognitive level	Program outcomes										
			1-Low correlation			2-Moderate Correlation				3- High correlation			
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	
DIRECT METHOD													
CO1	To impart knowledge on the computation of total income and tax liability of individuals	Remember	3		2	1	1		1	2			
CO2	To make students aware of Income Tax authorities, their powers and functions	Apply	2						1	1	3	1	1
CO3	To enable students to differentiate between Direct and Indirect tax and its structure.	Apply & Analyze	3					2				2	3
CO4	To study the registration procedures, cancellation, payment and e-filing under GST.	Create	3		3	3			2		3	2	2
CO5	To develop understanding on penalty recovery, audit procedures and power of CAG	Innovate	2	1		2					2		1
INDIRECT METHOD													
Class Room contests		Analyze & Create	3	1	3	2	1				2		1


 Course Faculty


 QAC Member


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Dear Students,

COURSE PRE-ANALYSIS

Welcome back to class, I would like to thank all of you for sparing your time in filling up this Course Pre-Analysis survey for the effective conduct of Computer Aided Design and Manufacturing Course. As you know that this survey is meant for knowing the knowledge level of the students with respect to this course, please fill it very carefully. At this juncture, I am glad to welcome the suggestions from you all (if any).

Rate your prior knowledge about the topics mentioned below

Course Outcomes	Description	Rate your prior knowledge about the topics			
		Excellent (4)	Good (3)	Moderate (2)	Fair (1)
CO1	To impart knowledge on the computation of total income and tax liability of individuals		✓		
CO2	To make students aware of Income Tax authorities, their powers and functions		✓		
CO3	To enable students to differentiate between Direct and Indirect tax and its structure.	✓			
CO4	To study the registration procedures, cancellation, payment and e-filing under GST.	✓			
CO5	To develop understanding on penalty recovery, audit procedures and power of CAG		✓		

Name of the student: *Breony*

Signature of the student *[Signature]*

[Signature]
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BCM6 B12 INCOME TAX AND GST

Module I

Income Tax Contd: Deemed incomes and Chubbing of income - Set-off and carry forward of losses - Deductions to be made in computing total income - Computation of total Income of individuals - Computation of Tax liability of individuals - Rebate and relief of tax.

Module II

Income tax authorities - Powers and functions - Provisions of advance payment of tax - Tax payment - Deduction and payment of tax at source - Recovery of tax.
Procedure of assessment of income tax - Filing of returns of income - Voluntary return of income - Statutory obligations in filing of returns - Return of loss - Belated returns - Revised returns - Defective returns - PAN - Different types of assessment - Self assessment - Assessment on the basis of return - Best judgment assessment - Regular assessment - Reassessment - Protective assessment.

Module III

Goods and Services Tax: Brief history behind the emergence of GST - The scope of GST - Definitions and meaning - Central Goods and Services Tax Act - Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services

Module IV

Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes - Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return Defaulters

Module V

Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information

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Course outcome –Program Specific outcome Mapping Table

Course outcomes	Program Specific outcomes		
	PSO1	PSO2	PSO3
CO1	3	1	1
CO2	3	2	2
CO3	1	2	3
CO4	3	3	1
CO5	3	2	2

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DIRECT ASSESSMENT OF COURSE OUTCOMES

INTERNAL ASSESSMENT TEST 40 MARKS			
Objective	To Identify What Students Have Learned and also to identify students strength and weakness		
To file	Answer scripts	Frequency	Atleast 1 time in a semester
Format	Part -A 9 x 2 = 18 max.ceiling 15 marks, Part -B 4 x 5 = 20 max.ceiling 15 marks, Part -C 1 x 10 = 10 marks, Total marks = 40, with 1 hour and 15 minutes duration of testing.		
Evaluation	Based on answer given in the scripts		
ASSIGNMENT: 4 MARKS			
Objective	To enhance students understanding of a complex structural problems		
Product	Hand written or printed assignment sheets		
Frequency	1 or 2 times in a semester		
Format	Topics from syllabus		
Evaluation	Based on rubrics		
END SEMESTER EXAMINATION 100 MARKS (Reduced to 80Marks)			
Objective	To assess the each student's knowledge of the course		
Product	Result analysis		
Frequency	Semester		
Format	Part -A 15 x 2 = 30 max.ceiling 25 marks, Part -B 8 x 5 = 40 max.ceiling 35 marks, Part - C 2 x 10 = 20 Marks. Total marks = 80, Duration : 2 hours and 30 minutes		
Evaluation	Based on answer given in the scripts		

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DEPARTMENT OF COMMERCE

CO-PO-PSO MAPPING (EVEN SEM . 2023-2024)

Course: BCM6B12- INCOME TAX AND GST

Semester: VI

Name of the faculty member: SHAHUL HAMEED K

(I) CO Attainment

A: Direct assessment (80%)-Tests, Assignment, Examination

B: Indirect assessment (20%)-Course end survey

COs	Mapping of POs	Mapping of PSOs	Direct Assessment		Indirect Assessment	Overall Attainment	Target (%)	Attainment
			(a)	(b)				
CO1	PO1, PO3, PO4, PO5, PO7 & PO8	PSO3	87	70.65	84	75	YES	
CO2	PO1, PO6, PO7, PO8, PO9 & PO10	PSO2 & PSO3	87	75.48	85			
CO3	PO1, PO5, PO9 & PO10	PSO2 & PSO3	87	74.52	84			
CO4	PO1, PO3, PO4, PO6, PO8, PO9 & PO10	PSO1 & PSO2	87	72.90	84			
CO5	PO1, PO2, PO4, PO8 & PO10	PSO1, PSO2 & PSO3	87	72.90	84			

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DEPARTMENT OF COMMERCE										
ACADEMIC YEAR 2023-24										
INCOME TAX AND GST										
Days	Class	10.25-10.30	10.25-10.35	10.35-11.30	11.30-12.30	12.30-1.30	1.30-2.30	2.30-3.30		
MON	VI SEM	Income Tax and GST SHL*			Income Tax and GST DM					
TUE	VI SEM				Income Tax and GST SHL*					
WED	VI SEM						Income Tax and GST DM			
THU	VI SEM	Income Tax and GST DM								
FRI	VI SEM				Income Tax and GST DM					
			INTERVAL			LUNCH BREAK				

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AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR

Sixth Semester B.Com 2021 Admission

Name of Paper: BCM6B12- INCOME TAX AND GST

Sl. No	Regno	Name	Attendance	Assignment	Seminar	Internal Exam	Total	Signature
1	UFAVBCM001	FAHIBA K	1	0	4	0	5	
2	UFAVBCM002	FARSANA K	4	4	4	6	18	
3	UFAVBCM003	FATHIMA SHABAN C P	4	4	4	8	20	
4	UFAVBCM004	HASNA M	2	4	4	4	14	
5	UFAVBCM005	HIBA HANNA A P	4	4	4	8	20	
6	UFAVBCM006	LIYANA P	2	4	4	4	14	
7	UFAVBCM007	NASIYA FARVIN C	4	4	4	6	18	
8	UFAVBCM008	RINSHIDA P T	4	4	4	3	15	
9	UFAVBCM009	SEENA SHERIN C	2	4	4	3	13	
10	UFAVBCM010	SHAHANA A	1	4	0	0	5	
11	UFAVBCM011	SHAHNA JABIN P	2	4	4	3	13	
12	UFAVBCM013	SHIBLA SHERIN M	2	4	4	8	18	
13	UFAVBCM014	MOHANNAD MOHAMMED MUSTIAFA K	4	4	4	8	20	
14	UFAVBCM015	MUHAMMED BASIL P	1	0	0	0	1	
15	UFAVBCM016	MUHAMMED SHIBIN CK	4	4	0	8	16	
16	UFAVBCM017	ABHIMA C	4	4	4	4	16	
17	UFAVBCM018	AKSHARA P	4	4	4	8	20	
18	UFAVBCM019	AKSHAYA P	4	4	4	3	15	
19	UFAVBCM020	AMEGHIA	4	4	4	8	20	
20	UFAVBCM021	ANJANA K	4	4	4	4	16	
21	UFAVBCM022	ASWATHI K	4	4	4	4	16	
22	UFAVBCM023	ATHIRA K	4	4	4	2	14	
23	UFAVBCM024	DITHYA E	2	4	4	4	14	
24	UFAVBCM025	FATHIMA HIBAH T	2	4	4	3	13	
25	UFAVBCM026	FATHIMA HIBA ULLATTIL	4	4	4	6	18	
26	UFAVBCM027	FATHIMATH NIDA P M	2	4	4	4	14	
27	UFAVBCM028	HARICHANDANA P	4	4	4	4	16	

28	UFAVBCM02 9	HIMA V K	4	4	4	1	13	
29	UFAVBCM03 0	JALSEEMIYA	2	4	4	8	18	
30	UFAVBCM03 1	JYOTHIISHA T	4	4	4	3	15	
31	UFAVBCM03 2	NANDANA K P	2	4	0	6	12	
32	UFAVBCM03 3	NANDHANA C	4	4	4	4	16	
33	UFAVBCM03 4	NAVYA KRISHNA N	4	4	4	3	15	
34	UFAVBCM03 5	NEETHU KRISHNA P	4	4	4	8	20	
35	UFAVBCM03 6	NIVEDYA K	4	4	4	1	13	
36	UFAVBCM03 7	RINU A	4	4	4	3	15	
37	UFAVBCM03 8	SANISHA V S	4	4	4	8	20	
38	UFAVBCM03 9	SHAHEEN MOHAMMAD SAIIEER	4	4	4	3	15	
39	UFAVBCM04 0	SHIGHILA V	4	4	4	2	14	
40	UFAVBCM04 1	SREYA N C	4	4	4	0	12	
41	UFAVBCM04 2	SRUTHIKRISHNA A	4	4	4	4	16	
42	UFAVBCM04 3	VINAYA V	4	4	4	3	15	
43	UFAVBCM04 4	ADILRAHMAN PATHUR	1	0	0	0	1	
44	UFAVBCM04 5	AKSHAY KRISHNA C	4	4	4	1	13	
45	UFAVBCM04 6	ANUROOP N	2	4	4	2	12	
46	UFAVBCM04 7	ASHWIN KRISHNA K M	4	4	4	6	18	
47	UFAVBCM04 8	ASWANATH P	2	4	4	1	11	
48	UFAVBCM04 9	DEEKSHITH A	2	4	0	1	7	
49	UFAVBCM05 0	DEVADATHAN AK	2	4	0	1	7	
50	UFAVBCM05 1	DILSHID T K	4	4	3	1	12	
51	UFAVBCM05 2	MOHAMMED ARSHAK V P	4	4	4	1	13	
52	UFAVBCM05 3	MUHAMMED ADIL E K	4	4	4	2	14	
53	UFAVBCM05 4	MUHAMMED ASHFAQUE P	2	4	3	6	15	
54	UFAVBCM05 5	MUHAMMED JAVAD A P	4	4	4	3	15	
55	UFAVBCM05 6	MUHAMMED SABITH CTP	2	4	0	2	8	
56	UFAVBCM05 7	NAVEEN NP	2	4	0	1	7	
57	UFAVBCM05 8	SHIMJITH T P	2	4	4	1	11	
58	UFAVBCM05 9	SREERAG K	4	4	4	4	16	
59	UFAVBCM06 0	VIMAL C	2	4	0	1	7	

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Sixth Semester B.Com 2021 Admission

Name of Paper: BCM6B12- INCOME TAX AND GST

SL No	Regno	Name
1	UFAVBCM00 1	FAHIBA K
2	UFAVBCM00 2	FARSANA K
3	UFAVBCM00 3	FATHIMA SHABAN C P
4	UFAVBCM00 4	HASNA M
5	UFAVBCM00 5	HIBA HANNA A P
6	UFAVBCM00 6	LIYANA P
7	UFAVBCM00 7	NASIYA FARVIN C
8	UFAVBCM00 8	RINSHIDA P T
9	UFAVBCM00 9	SEENA SHERIN C
10	UFAVBCM01 0	SHAHANA A
11	UFAVBCM01 1	SHAHNA JABIN P
12	UFAVBCM01 3	SHIBLA SHERIN M
13	UFAVBCM01 4	MOHANNAD MOHAMMED MUSTHAFA K
14	UFAVBCM01 5	MUHAMMED BASIL P
15	UFAVBCM01 6	MUHAMMED SHIBIN CK
16	UFAVBCM01 7	ABHIMA C
17	UFAVBCM01 8	AKSHARA P
18	UFAVBCM01 9	AKSHAYA P
19	UFAVBCM02 0	AMEGHA
20	UFAVBCM02 1	ANJANA K
21	UFAVBCM02 2	ASWATHI K
22	UFAVBCM02 3	ATHIRA K
23	UFAVBCM02 4	DITHYA E
24	UFAVBCM02 5	FATHIMA HIBAH T
25	UFAVBCM02 6	FATHIMA HIBA ULLATTIL
26	UFAVBCM02	FATHIMATH NIDA P M

	7	
27	UFAVBCM02 8	HARICHANDANA P
28	UFAVBCM02 9	HIMA V K
29	UFAVBCM03 0	JALSEEMIYA
30	UFAVBCM03 1	JYOTHISHA T
31	UFAVBCM03 2	NANDANA K P
32	UFAVBCM03 3	NANDHANA C
33	UFAVBCM03 4	NAVYA KRISHNA N
34	UFAVBCM03 5	NEETHU KRISHNA P
35	UFAVBCM03 6	NIVEDIYA K
36	UFAVBCM03 7	RINU A
37	UFAVBCM03 8	SANISHA V S
38	UFAVBCM03 9	SHAHEEN MOHAMMAD SAHEER
39	UFAVBCM04 0	SHIGHILA V
40	UFAVBCM04 1	SREYA N C
41	UFAVBCM04 2	SRUTHIKRISHNA A
42	UFAVBCM04 3	VINAYA V
43	UFAVBCM04 4	ADILRAHMAN PATHUR
44	UFAVBCM04 5	AKSHAY KRISHNA C
45	UFAVBCM04 6	ANUROOP N
46	UFAVBCM04 7	ASHWIN KRISHNA K M
47	UFAVBCM04 8	ASWANTH P
48	UFAVBCM04 9	DEEKSHITH A
49	UFAVBCM05 0	DEVADATHAN AK
50	UFAVBCM05 1	DILSHID T K
51	UFAVBCM05 2	MOHAMMED ARSHAK V P
52	UFAVBCM05 3	MUHAMMED ADIL E K
53	UFAVBCM05 4	MUHAMMED ASHFAQUE P
54	UFAVBCM05 5	MUHAMMED JAVAD A P
55	UFAVBCM05 6	MUHAMMED SABITH CTP

56	UFAVBCM05 7	NAVEEN NP
57	UFAVBCM05 8	SHIMJITH T P
58	UFAVBCM05 9	SREERAG K
59	UFAVBCM06 0	VIMAL C
60	UFAVBCM06 1	YADURAJ P
61	UFAVBCM06 2	FATHIMATH JINSHA
62	UFAVBCM06 3	NANDANA T


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SEMINAR

Name of Paper: BCM6B12- INCOME TAX AND GST

SL No	Reguo	Name	Topic	Marks Awarded
1	UFAVBCM001	FAHIBA K	set off of losses	4
2	UFAVBCM002	FARSANA K	interhead set off	4
3	UFAVBCM003	FATHIMA SHABAN C P	intra head set off	4
4	UFAVBCM004	HASNA M	carry forward of losses	4
5	UFAVBCM005	HIBA HANNA A P	order of set off of losses	4
6	UFAVBCM006	LIYANA P	deemed income	4
7	UFAVBCM007	NASIYA FARVIN C	clubbing of income	4
8	UFAVBCM008	RINSHIDA P T	TAX HOLIDAY	4
9	UFAVBCM009	SEENA SIHERIN C	Total income	4
10	UFAVBCM010	SHAHANA A	steps in comutation of TI	0
11	UFAVBCM011	SHAHNA JABIN P	Rebate	4
12	UFAVBCM013	SHIBLA SHERIN M	Relief	4
13	UFAVBCM014	MOHANNAD MOHAMMED MUSTHAFA K	AMT	4
14	UFAVBCM015	MUHAMMED BASIL P	Old tax	0
15	UFAVBCM016	MUHAMMED SHIBIN CK	New Tax	0
16	UFAVBCM017	ABHIMA C	TDS	4
17	UFAVBCM018	AKSHARA P	Advance tax	4
18	UFAVBCM019	AKSHAYA P	TCS	4
19	UFAVBCM020	AMEGHA	E filing	4
20	UFAVBCM021	ANJANA K	GST	4
21	UFAVBCM022	ASWATHI K	Types of GST	4
22	UFAVBCM023	ATHIRA K	Features of GST	4
23	UFAVBCM024	DITHYA E	SGST	4
24	UFAVBCM025	FATHIMA HIBAH T	CGST	4
25	UFAVBCM026	FATHIMA HIBA ULLATTIL	IGST	4
26	UFAVBCM027	FATHIMATH NIDA P M	UTGST	4

27	UFAVBCM02 8	HARICHANDANA P	Supply of goods	4
28	UFAVBCM02 9	HIMA V K	Supply of services	4
29	UFAVBCM03 0	JALSEEMIYA	composite supply	4
30	UFAVBCM03 1	JYOTHISHA T	time of supply	4
31	UFAVBCM03 2	NANDANA K P	value of supply	0
32	UFAVBCM03 3	NANDHANA C	inter state supply	4
33	UFAVBCM03 4	NAVYA KRISHNA N	intra state supply	4
34	UFAVBCM03 5	NEETHU KRISHNA P	tax Invoice	4
35	UFAVBCM03 6	NIVEDYA K	Bill of supply	4
36	UFAVBCM03 7	RINU A	credit note	4
37	UFAVBCM03 8	SANISHA V S	debit note	4
38	UFAVBCM03 9	SHAHEEN MOHAMMAD SAHEER	first return	4
39	UFAVBCM04 0	SHIGHILA V	annual return	4
40	UFAVBCM04 1	SREYA N C	final return	4
41	UFAVBCM04 2	SRUTHIKRISHNA A	Input tax credit	4
42	UFAVBCM04 3	VINAYA V	refund of tax	4
43	UFAVBCM04 4	ADILRAHMAN PATHUR	recovery of tax	0
44	UFAVBCM04 5	AKSHAY KRISHNA C	inspection	4
45	UFAVBCM04 6	ANUROOP N	Search and seize	4
46	UFAVBCM04 7	ASHWIN KRISHNA K M	arrest	4
47	UFAVBCM04 8	ASWANTH P	penalty	4
48	UFAVBCM04 9	DEEKSHITH A	CBDT	0
49	UFAVBCM05 0	DEVADATHAN AK	Assessing Officer	0
50	UFAVBCM05 1	DILSHID T K	Tax recovery officer	3
51	UFAVBCM05 2	MOHAMMED ARSHAK V P	commissioner	4
52	UFAVBCM05 3	MUHAMMED ADIL E K	Director general	4
53	UFAVBCM05 4	MUHAMMED ASHFAQUE P	Notice of demand	3
54	UFAVBCM05 5	MUHAMMED JAVAD A P	modes of recovery of tax	4
55	UFAVBCM05 6	MUHAMMED SABITH CTP	belated returns	0
56	UFAVBCM05 7	NAVEEN NP	revised returns	0
57	UFAVBCM05 8	SHIMJITH T P	defective return	4
58	UFAVBCM05 9	SREERAG K	voluntary return	4

59	UFAVBCM06 0	VIMAL C	ITR 1	0
60		YADURAJ P	ITR 2	4
61	UFAVBCM06	FATHIMATH JINSHA	ITR 3	4
62	UFAVBCM06	NANDANA T	ITR 4	4

Name of the teacher :

Signature :


DHANYA. M
 Assistant Professor & Head
 Department of Commerce
 Ambedkar College of Arts & Science
 Wandoor

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR		
Sixth Semester B.Com 2021 Admission		
Name of Paper: BCM6B12- INCOME TAX AND GST		
LIST OF SLOW LEARNERS		
SL No	Regno	Name
1	UFAVBCM02 9	HIMA V K
2	UFAVBCM03 6	NIVEDYA K
3	UFAVBCM04 5	AKSHAY KRISHNA C
4	UFAVBCM04 8	ASWANATH P
5	UFAVBCM04 9	DEEKSHITH A
6	UFAVBCM05 0	DEVADATHAN AK
7	UFAVBCM05 1	DILSHID T K
8	UFAVBCM05 2	MOHAMMED ARSHAK V P
9	UFAVBCM05 7	NAVEEN NP
10	UFAVBCM05 8	SHIMJITH T P
11	UFAVBCM06 0	VIMAL C
12	UFAVBCM06 1	YADURAJ P

- Students scoring less than 35% of marks in internal examination


 Dr. N. V. A. M.
 Assistant Professor & Head
 Department of Commerce
 Ambedkar College of Arts & Science
 Wandoor

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOOR

Sixth Semester B.Com 2021 Admission

ASSIGNMENT

Name of Paper: BCM6B12- INCOME TAX AND GST

SL No	Regno	Name	TOPIC	Marks Awarded
1	UFAVBCM001	FAHIBA K	set off of losses	0
2	UFAVBCM002	FARSANA K	interhead set off	4
3	UFAVBCM003	FATHIMA SHABAN C P	intra head set off	4
4	UFAVBCM004	HASNA M	carry forward of losses	4
5	UFAVBCM005	HIBA HANNA A P	order of set off of losses	4
6	UFAVBCM006	LIYANA P	deemed income	4
7	UFAVBCM007	NASIYA FARVIN C	clubbing of income	4
8	UFAVBCM008	RINSHIDA P T	TAX HOLIDAY	4
9	UFAVBCM009	SEENA SHERIN C	Total income	4
10	UFAVBCM010	SHAHANA A	steps in comutation of Tl	4
11	UFAVBCM011	SHAHNA JABIN P	Rebate	4
12	UFAVBCM013	SHIBLA SHERIN M	Relief	4
13	UFAVBCM014	MOHANNAD MOHAMMED MUSTHAFA K	AMT	4
14	UFAVBCM015	MUHAMMED BASIL P	Old tax	0
15	UFAVBCM016	MUHAMMED SHIBIN CK	New Tax	4
16	UFAVBCM017	ABHIMA C	TDS	4
17	UFAVBCM018	AKSHARA P	Advance tax	4
18	UFAVBCM019	AKSHAYA P	TCS	4
19	UFAVBCM020	AMEGHA	E filing	4
20	UFAVBCM021	ANJANA K	GST	4
21	UFAVBCM022	ASWATHI K	Types of GST	4
22	UFAVBCM023	ATHIRA K	Features of GST	4
23	UFAVBCM024	DITHYA E	SGST	4
24	UFAVBCM025	FATHIMA HIBAH T	CGST	4
25	UFAVBCM026	FATHIMA HIBA ULLATTIL	IGST	4
26	UFAVBCM027	FATHIMATH NIDA P M	UTGST	4
27	UFAVBCM028	HARICHANDANA P	Supply of goods	4
28	UFAVBCM029	HIMA V K	Supply of services	4
29	UFAVBCM030	JALSEEMIYA	composite supply	4
30	UFAVBCM031	JYOTHISHA T	time of supply	4
31	UFAVBCM032	NANDANA K P	value of supply	4
32	UFAVBCM033	NANDHANA C	inter state supply	4
33	UFAVBCM034	NAVYA KRISHNA N	intra state supply	4
34	UFAVBCM035	NEETHU KRISHNA P	tax Invoice	4
35	UFAVBCM036	NIVEDYA K	Bill of supply	4
36	UFAVBCM037	RINU A	creidt note	4
37	UFAVBCM038	SANISHA V S	debit note	4
38	UFAVBCM039	SHAHEEN MOHAMMAD SAHEER	first return	4
39	UFAVBCM040	SHIGHILA V	annual return	4

40	UFAVBCM041	SREYA N C	final return	4
41	UFAVBCM042	SRI THIKRISHNA A	Input tax credit	4
42	UFAVBCM043	VINAYA V	refund of tax	4
43	UFAVBCM044	ADIL RAHMAN PATHUR	recovery of tax	0
44	UFAVBCM045	AKSHAY KRISHNA C	inspection	4
45	UFAVBCM046	ANUROOP N	Search and seize	4
46	UFAVBCM047	ASHWIN KRISHNA K M	arrest	4
47	UFAVBCM048	ASWANTH P	penalty	4
48	UFAVBCM049	DEEKSHITH A	CBDT	4
49	UFAVBCM050	DEVADATHAN AK	Assessing Officer	4
50	UFAVBCM051	DILSHID T K	Tax recovery officer	4
51	UFAVBCM052	MOHAMMED ARSHAK V P	commissioner	4
52	UFAVBCM053	MUHAMMED ADIL E K	Director general	4
53	UFAVBCM054	MUHAMMED ASHFAQUE P	Notice of demand	4
54	UFAVBCM055	MUHAMMED JAVAD A P	modes of recovery of tax	4
55	UFAVBCM056	MUHAMMED SABITH CTP	belated returns	4
56	UFAVBCM057	NAVEEN NP	revised returns	4
57	UFAVBCM058	SHIMJITH T P	defective return	4
58	UFAVBCM059	SREERAG K	voluntary return	4
59	UFAVBCM060	VIMAL C	ITR 1	4
60	UFAVBCM061	YADURAJ P	ITR 2	4
61	UFAVBCM062	FATHIMATH JINSHA	ITR 3	4
62	UFAVBCM063	NANDANA T	ITR 4	4

Name of the teacher :

Signature :


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 Wandoor

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR

SIXTH SEMESTER B.Com - Internal Examination February 2024

BCM6B12- INCOME TAX AND GST

Time : 1 Hour and 15 Minutes.

Max. Mark : 40

Answer Atleast eight questions each carries two marks. Overall ceiling 15.

1. Explain severe disability.
2. What is section 80DDB?
3. What do you mean by clubbing of income?
4. State any four 100% No Limit Donations.
5. What do you mean by tax holiday?
6. How to calculate Net tax Liability?
7. Explain section 80 TTA.
8. What do you mean by deemed income?
9. What is Benami Transactions?

Answer Atleast three questions each carries five marks. Overall ceiling 15.

10. The following are the particulars of income of Mr. Ram (aged 62 years)

Income from house property	27,000
Income from business	9,80,000
STCG	5,000
LTCL	20,000

11. Explain the rules of set off and carry forward of losses.
12. What are the steps involved in computation of Total Income?
13. Mr. Vivek's gross total income for the previous year 2022-23 was 5,00,000. He made the following donations by cheque.
- Maharashtra Chief Ministers Earthquake relief Fund - 10,000.
 - National Foundation for communal harmony - 15,000.
 - 10,000 to an educational institution for National Eminence.
 - 5,000 for National Children's Fund.
 - To municipal Corporation for promotion of Family planning - 40,000.
 - To minority community Corporation - 25,000.
- Compute Total Income for the Assessment year 2023-24.

Answer any one question which carries 10 marks.

14. Explain income tax provisions regarding Donations.

15. From the following information Compute total income

Salary	4,40,000
Pension	50,000
Income from house property.	1,00,000
LTCL.	60,000
STCG u/s 111A	20,000
Interest on term deposit in a bank	25,000
Life insurance premium on a policy of 1,00,000 on his life taken in 2015.	12,000
Medical insurance premium by cheque	30,000
Expenses on medical treatment of disabled dependent son	20,000
Donation to Prime Minister National Relief fund by cheque	20,000
Rent paid for furnished house (not receiving any HRA)	8,000 pm

**AMBEDKAR COLLEGE OF ARTS AND SCIENCE,
WANDOOOR**

Sixth Semester B.Com 2021 Admission

Name of Paper: BCM6B12- INCOME TAX AND GST

SL No	Regno	Name	INTERNAL MARK (40)
1	UFAVBCM001	FAHIBA K	
2	UFAVBCM002	FARSANA K	AB
3	UFAVBCM003	FATHIMA SHABAN C P	26
4	UFAVBCM004	HASNA M	37
5	UFAVBCM005	HIBA HANNA A P	25
6	UFAVBCM006	LIYANA P	38
7	UFAVBCM007	NASIYA FARVIN C	23
8	UFAVBCM008	RINSHIDA P T	33
9	UFAVBCM009	SEENA SHERIN C	21
10	UFAVBCM010	SHAHANA A	19
11	UFAVBCM011	SHAHNA JABIN P	AB
12	UFAVBCM013	SHIBLA SHERIN M	19
13	UFAVBCM014	MOHANNAD MOHAMMED MUSTHAFA K	34
14	UFAVBCM015	MUHAMMED BASIL P	39
15	UFAVBCM016	MUHAMMED SHIBIN CK	AB
16	UFAVBCM017	ABHIMA C	37
17	UFAVBCM018	AKSHARA P	22
18	UFAVBCM019	AKSHAYA P	38
19	UFAVBCM020	AMEGHA	19
20	UFAVBCM021	ANJANA K	37
21	UFAVBCM022	ASWATHI K	22
22	UFAVBCM023	ATHIRA K	26
23	UFAVBCM024	DITHYA E	15
24	UFAVBCM025	FATHIMA HIBAH T	23
25	UFAVBCM026	FATHIMA HIBA ULLATTIL	21
26	UFAVBCM027	FATHIMATH NIDA P M	30
27	UFAVBCM028	HARICHANDANA P	22
28	UFAVBCM029	HIMA V K	25
29	UFAVBCM030	JALSEEMIYA	13
30	UFAVBCM031	JYOTHISHA T	37
31	UFAVBCM032	NANDANA K P	18
32	UFAVBCM033	NANDHANA C	26
33	UFAVBCM034	NAVYA KRISHNA N	24
34	UFAVBCM035	NEETHU KRISHNA P	18
35	UFAVBCM036	NIVEDYA K	35
36	UFAVBCM037	RINU A	12
			20

37	UFAVBCM038	SANISHA V S	40
38	UFAVBCM039	SHAHEEN MOHAMMAD SAHEER	21
39	UFAVBCM040	SHIGHILA V	14
40	UFAVBCM041	SREYA N C	AB
41	UFAVBCM042	SRUTHIKRISHNA A	24
42	UFAVBCM043	VINAYA V	20
43	UFAVBCM044	ADILRAHMAN PATHUR	AB
44	UFAVBCM045	AKSHAY KRISHNA C	4
45	UFAVBCM046	ANUROOP N	15
46	UFAVBCM047	ASHWIN KRISHNA K M	26
47	UFAVBCM048	ASWANTH P	3
48	UFAVBCM049	DEEKSHITH A	4
49	UFAVBCM050	DEVADATHAN AK	0
50	UFAVBCM051	DILSHID T K	13
51	UFAVBCM052	MOHAMMED ARSHAK V P	10
52	UFAVBCM053	MUHAMMED ADIL E K	17
53	UFAVBCM054	MUHAMMED ASHFAQUE P	28
54	UFAVBCM055	MUHAMMED JAVAD A P	20
55	UFAVBCM056	MUHAMMED SABITH CTP	15
56	UFAVBCM057	NAVEEN NP	7
57	UFAVBCM058	SHIMJITH T P	11
58	UFAVBCM059	SREERAG K	25
59	UFAVBCM060	VIMAL C	1
60	UFAVBCM061	YADURAJ P	13
61	UFAVBCM062	FATHIMATH JINSHA	32
62	UFAVBCM063	NANDANA T	28


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DEPARTMENT OF COMMERCE

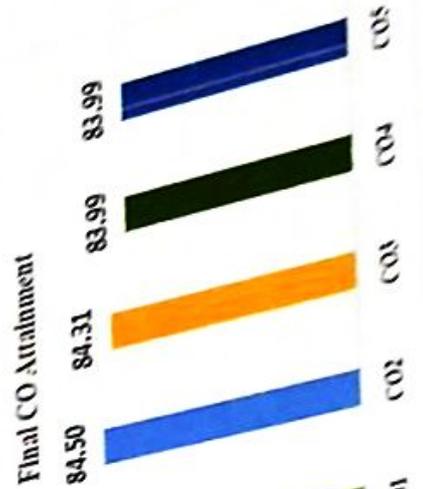
COURSE EXIT SURVEY RESPONSES (EVEN SEM., 2023-2024)

Course BCM/B12 - INCOME TAX AND GST

Semester: VI

Name of the faculty member: SHAHJUL HAMEED K

CO No.	CO description	Course Exit Survey Questions						Total Responses	Weighted Average	CO Max. Count	%age CO attainment	
		0	1	2	3	4	5					
CO1	To impart knowledge on the computation of total income and tax liability of individuals	0	2	3	29	16	12	62	3.50	5	70.00	
CO2	To make students aware of Income Tax authorities, their powers and functions	0	1	1	23	23	14	62	3.77	5	75.48	
CO3	To enable students to differentiate between Direct and Indirect tax and its structure.	0	1	3	25	16	17	62	3.73	5	74.52	
CO4	To study the registration procedures, cancellation, payment and e-filing under GST.	0	1	1	1	29	19	12	62	3.65	5	72.90
CO5	To develop understanding on penalty recovery, audit procedures and power of CAG	0	0	0	1	30	21	10	62	3.65	5	72.90



CO Assessment method	CO1	CO2	CO3	CO4	CO5
Direct method (IA Test, Assignment/quiz and exam)	87	87	87	87	87
Weightage (80%)	69	69	69	69	69
Indirect method (Course Exit Survey)	70.65	75.48	74.52	72.90	72.90
Weightage (20%)	14.13	15.10	14.90	14.58	14.58
Final CO Attainment	83.53	84.50	84.31	83.99	83.99



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DEPARTMENT OF COMMERCE
CO ATTAINMENT - FINAL EXAM MARKS (EVEN SEM. 2023-2024)

Course: BCAMB12- INCOME TAX AND GST

Sem. VI

Sl. No.	Name of the student	REG NO	COURSE OUTCOMES CO 1 TO CO5	CO ATTAINMENT	
				%age	Y/N
		Max. Marks	40		
1	ABEBA K	UFVBCN001	0	0	N
2	ABESANA K	UFVBCN002	28	70	Y
3	FATIMA SEBANI C P	UFVBCN003	28	70	Y
4	ABESNA M	UFVBCN004	28	70	Y
5	ABBA BANNA A P	UFVBCN005	32	80	Y
6	LITANA P	UFVBCN006	24	50	Y
7	ANASTA FAYIN C	UFVBCN007	28	70	Y
8	ABENBIDA P T	UFVBCN008	28	70	Y
8	SEENA SEBIN C	UFVBCN009	20	50	Y
10	SEBANA A	UFVBCN010	0	0	N
11	SEBANA IBEN P	UFVBCN011	24	60	Y
12	SEBILA SEBIN M	UFVBCN013	28	70	Y
13	MICHAEL MICHAEL MICHAEL MICHAEL	UFVBCN014	28	70	Y
14	MICHAEL BAYEL P	UFVBCN015	0	0	N
15	MICHAEL SEBIN CX	UFVBCN016	24	60	Y
16	ABESNA C	UFVBCN017	20	50	Y
17	ABESANA P	UFVBCN018	28	70	Y
18	ABESANA P	UFVBCN019	20	50	Y

49	DEVADATHAN AK	UFAVBCM050			0		N
50	DILSHID T K	UFAVBCM051	20		50		Y
51	MOHAMMED ARSHAK V P	UFAVBCM052	16		40		Y
52	MUHAMMED ADIL E K	UFAVBCM053	20		50		Y
53	MUHAMMED ASHAQUE P	UFAVBCM054	32		80		Y
54	MUHAMMED JAVAD A P	UFAVBCM055	16		40		Y
55	MUHAMMED SABITH CTP	UFAVBCM056			0		N
56	NAVEEN NP	UFAVBCM057			0		N
57	SHIMJITH T P	UFAVBCM058			0		N
58	SREERAG K	UFAVBCM059	24		60		Y
59	VIMAL C	UFAVBCM060			0		N
60	YADURAJ P	UFAVBCM061			0		N
61	FATHIMATH JINSHA	UFAVBCM062			0		N
62	NANDANA T	UFAVBCM063	32		80		Y
					46		
					74.19		

FOR BCM6B12	CO1 to CO5
	74.19

TARGET: 75% OF STUDENTS WILL SCORE 35% OF MARKS



Assistant Director & Head
Department of Commerce
Ambedkar College of Arts & Science
Tiruchirappalli



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DEPARTMENT OF COMMERCE

COURSE EXIT SURVEY RESPONSES (EVEN SEM . 2023-2024)

Course: BCM6B12- INCOME TAX AND GST

Semester: VI

Name of the faculty member: SHAHUL HAMEED K

Sl. No.	NAME OF THE STUDENT	REG NO	To impart knowledge on the computation of total income and tax liability of individuals	To make students aware of Income Tax authorities, their powers and functions	To enable students to differentiate between Direct and Indirect tax and its structure.	To study the registration procedures, cancellation, payment and e-filing under GST.	To develop understanding on penalty recovery, audit procedures and power of CAG
COURSE OUTCOMES			CO1	CO2	CO3	CO4	CO5
1	FAHEBA K	UFABCM001	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
2	FARSAANA K	UFABCM002	4 (Very Good)	4 (Very Good)	3 (Good)	3 (Good)	3 (Good)
3	FATHIMA SHABAN C P	UFABCM003	1 (Fair)	3 (Good)	5 (Excellent)	3 (Good)	3 (Good)
4	HASNA M	UFABCM004	4 (Very Good)	3 (Good)	5 (Excellent)	5 (Excellent)	4 (Very Good)
5	HEBA SAANNA A P	UFABCM005	3 (Good)	5 (Excellent)	3 (Good)	3 (Good)	3 (Good)
6	LIYANA P	UFABCM006	3 (Good)	3 (Good)	3 (Good)	3 (Good)	4 (Very Good)
7	MASRIVA FARVIN C	UFABCM007	5 (Excellent)	4 (Very Good)	4 (Very Good)	4 (Very Good)	3 (Good)
8	RINSHIDA P T	UFABCM008	3 (Good)	5 (Excellent)	4 (Very Good)	3 (Good)	3 (Good)
9	SEENA SHEEJIN C	UFABCM009	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)
10	SHAHANA A	UFABCM010	4 (Very Good)	1 (Fair)	3 (Good)	2 (Very Fair)	3 (Good)
11	SHAFINA JAHEEN P	UFABCM011	1 (Fair)	5 (Excellent)	5 (Excellent)	5 (Excellent)	3 (Good)
12	SHEEBA SHEEJIN M	UFABCM013	4 (Very Good)	5 (Excellent)	5 (Excellent)	3 (Good)	4 (Very Good)
13	MOHANNAD MOHAMMED MENTHAHA Z	UFABCM014	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)	4 (Very Good)

14	MUTHAMBED BASIL P	UFAVBCM015	2 (Very Fair)	3 (Good)	4 (Very Good)	3 (Good)	3 (Good)
15	MUHAMMED SHIBIN CK	UFAVBCM016	3 (Good)	5 (Excellent)	4 (Very Good)	4 (Very Good)	3 (Good)
16	ABHIRMA C	UFAVBCM017	4 (Very Good)	5 (Excellent)	3 (Good)	3 (Good)	5 (Excellent)
17	AKSHARA P	UFAVBCM018	3 (Good)	4 (Very Good)	2 (Very Fair)	3 (Good)	3 (Good)
18	AKSHAYA P	UFAVBCM019	5 (Excellent)	3 (Good)	5 (Excellent)	5 (Excellent)	3 (Good)
19	AMEGHA	UFAVBCM020	5 (Excellent)	4 (Very Good)	1 (Fair)	3 (Good)	4 (Very Good)
20	ANIANA K	UFAVBCM021	4 (Very Good)	4 (Very Good)	5 (Excellent)	4 (Very Good)	3 (Good)
21	ASWATHI K	UFAVBCM022	3 (Good)	3 (Good)	5 (Excellent)	4 (Very Good)	4 (Very Good)
22	ATHIRA K	UFAVBCM023	3 (Good)	4 (Very Good)	3 (Good)	5 (Excellent)	3 (Good)
23	DITHVA E	UFAVBCM024	4 (Very Good)	3 (Good)	4 (Very Good)	3 (Good)	5 (Excellent)
24	FATHIMA HIBAH T	UFAVBCM025	3 (Good)	5 (Excellent)	3 (Good)	4 (Very Good)	5 (Excellent)
25	FATHIMA HIRAJ ULLATTIL	UFAVBCM026	5 (Excellent)	5 (Excellent)	5 (Excellent)	3 (Good)	4 (Very Good)
26	FATHIMATH NIDA P M	UFAVBCM027	3 (Good)	4 (Very Good)	5 (Excellent)	5 (Excellent)	3 (Good)
27	HARICHANDANA P	UFAVBCM028	2 (Very Fair)	4 (Very Good)	3 (Good)	5 (Excellent)	4 (Very Good)
28	HIMA V K	UFAVBCM029	5 (Excellent)	3 (Good)	5 (Excellent)	4 (Very Good)	4 (Very Good)
29	JALSEENYA	UFAVBCM030	3 (Good)	5 (Excellent)	5 (Excellent)	5 (Excellent)	5 (Excellent)
30	JYOTHESHA T	UFAVBCM031	4 (Very Good)	3 (Good)	4 (Very Good)	5 (Excellent)	5 (Excellent)
31	NANDANA K P	UFAVBCM032	3 (Good)	5 (Excellent)	2 (Very Fair)	3 (Good)	3 (Good)
32	NANDHANA C	UFAVBCM033	5 (Excellent)				
33	NAVYA KRISHNA N	UFAVBCM034	3 (Good)	4 (Very Good)	3 (Good)	3 (Good)	5 (Excellent)
34	NEETHU KRISHNA P	UFAVBCM035	4 (Very Good)	4 (Very Good)	3 (Good)	4 (Very Good)	2 (Very Fair)
35	NEVEDYA K	UFAVBCM036	3 (Good)	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
36	RINU A	UFAVBCM037	5 (Excellent)	4 (Very Good)	3 (Good)	3 (Good)	4 (Very Good)
37	SANISHA V S	UFAVBCM038	3 (Good)	3 (Good)	2 (Very Fair)	5 (Excellent)	3 (Good)
38	SHAHEEN M/HAMZAD SAHEER	UFAVBCM039	4 (Very Good)	5 (Excellent)	3 (Good)	3 (Good)	5 (Excellent)
39	SHIGHILA V	UFAVBCM040	3 (Good)	4 (Very Good)	5 (Excellent)	4 (Very Good)	3 (Good)
40	SREYA N C	UFAVBCM041	5 (Excellent)	3 (Good)	3 (Good)	3 (Good)	4 (Very Good)
41	SRUTHIKRISHNA A	UFAVBCM042	2 (Very Fair)	2 (Very Fair)	4 (Very Good)	1 (Fair)	3 (Good)
42	VINAYA V	UFAVBCM043	4 (Very Good)	3 (Good)	3 (Good)	3 (Good)	4 (Very Good)
43	ADIL RAHMAN PATTUR	UFAVBCM044	3 (Good)	4 (Very Good)	5 (Excellent)	4 (Very Good)	4 (Very Good)

44	ASHAY KRISHNA C	UFAVBCM045	5 (Excellent)	3 (Good)	4 (Very Good)				
45	ANUROOP N	UFAVBCM046	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	3 (Good)	3 (Good)
46	ASHWIN KRISHNA K M	UFAVBCM047	4 (Very Good)	3 (Good)	5 (Excellent)	3 (Good)	3 (Good)	5 (Excellent)	5 (Excellent)
47	ASWANTH P	UFAVBCM048	3 (Good)	3 (Good)	3 (Good)	5 (Excellent)	3 (Good)	3 (Good)	3 (Good)
48	DEEKSHITH A	UFAVBCM049	4 (Very Good)	3 (Good)	4 (Very Good)	3 (Good)	3 (Good)	4 (Very Good)	4 (Very Good)
49	DEVADATHAN AK	UFAVBCM050	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)	4 (Very Good)	3 (Good)	3 (Good)
50	DILSHID T K	UFAVBCM051	5 (Excellent)	4 (Very Good)	3 (Good)				
51	MOHAMMED ARSHAK V P	UFAVBCM052	3 (Good)	3 (Good)	3 (Good)	4 (Very Good)	3 (Good)	3 (Good)	3 (Good)
52	MUHAMMED ADIL E K	UFAVBCM053	4 (Very Good)	5 (Excellent)	5 (Excellent)	3 (Good)	3 (Good)	4 (Very Good)	4 (Very Good)
53	MUHAMMED ASHFAQUE P	UFAVBCM054	3 (Good)	3 (Good)	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
54	MUHAMMED JAVVAD A P	UFAVBCM055	3 (Good)	4 (Very Good)	4 (Very Good)	3 (Good)	3 (Good)	3 (Good)	3 (Good)
55	MUHAMMED SABRITH CTP	UFAVBCM056	3 (Good)	3 (Good)	4 (Very Good)	3 (Good)	3 (Good)	3 (Good)	3 (Good)
56	NAVEEN NP	UFAVBCM057	5 (Excellent)	3 (Good)					
57	SHIKITH T P	UFAVBCM058	3 (Good)	4 (Very Good)	4 (Very Good)	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
58	SREERAG K	UFAVBCM059	4 (Very Good)	3 (Good)	5 (Excellent)	5 (Excellent)	3 (Good)	3 (Good)	3 (Good)
59	VIMAL C	UFAVBCM060	5 (Excellent)	5 (Excellent)	3 (Good)	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
60	YADUJRAJ P	UFAVBCM061	3 (Good)	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	3 (Good)	3 (Good)
61	FATHIMATH JINSHA	UFAVBCM062	4 (Very Good)	4 (Very Good)	3 (Good)	4 (Very Good)	4 (Very Good)	3 (Good)	3 (Good)
62	NANDANA T	UFAVBCM063	3 (Good)	4 (Very Good)	3 (Good)				
No. of graded "0"			0	0	0	0	0	0	0
No. of graded "1"			2	1	1	1	1	1	0
No. of graded "2"			3	1	3	1	1	1	1
No. of graded "3"			29	23	25	29	29	30	30
No. of graded "4"			16	23	16	19	21	21	21
No. of graded "5"			12	14	17	12	10	10	10


DHANYA. M
 Assistant Professor & Head
 Department of Commerce
 Faculty of Arts & Science



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DEPARTMENT OF COMMERCE

DIRECT ASSESSMENT METHOD - CO ATTAINMENT (EVEN SEM. 2023-2024)

Semester: VI

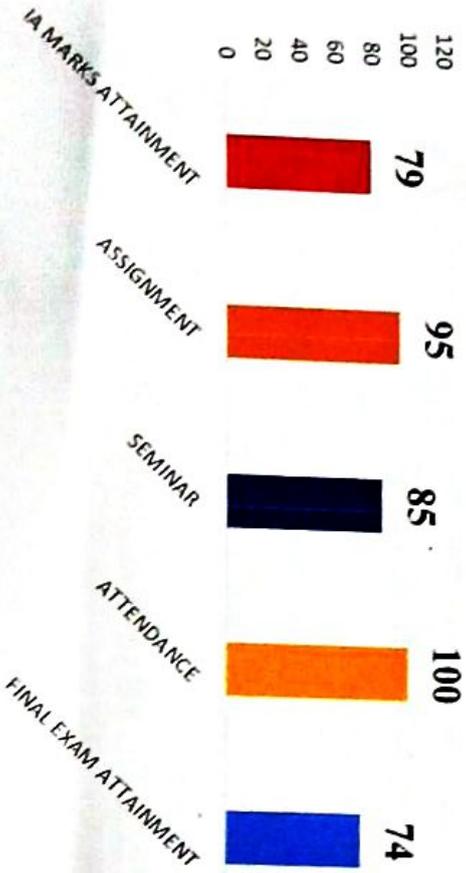
Course: BCM6B12- INCOME TAX AND GST

Name of the faculty member: SHAHUL HAMEED K

TARGET: 60% ATTAINMENT

COs	CO1 to CO5
IA MARKS ATTAINMENT	79
ASSIGNMENT	95
SEMINAR	85
ATTENDANCE	100
FINAL EXAM ATTAINMENT	74
AVERAGE	87

COURSE OUTCOMES



SHAHUL HAMEED K
Assistant Professor & Head
Department of Commerce
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DEPARTMENT OF COMMERCE

CO ATTAINMENT - ASSIGNMENT(EVEN SEM, 2023-2024)

Course: BCM6B12- INCOME TAX AND GST

Sem: VI
 Name of the faculty member: SHAHUL HAMEED K

Sl. No.	Name of the student	REG NO	ASSIGNMENT		SEMINAR	ATTENDAN CE	COURSE OUTCOMES		ATTENDANCE		
			CO1 to CO3	CO4 to CO5			CO1 - 3 %age Y/N	CO4 - 5 %age Y/N	%age	Y/N	
			Max. Marks								
1	FAHIBA K	UFAVBCM001	4	4	4	4	0	N	100	25	Y
2	FARSANA K	UFAVBCM002	4	4	4	4	100	Y	100	100	Y
3	FATHIMA SHABAN C P	UFAVBCM003	4	4	4	4	100	Y	100	100	Y
4	HASNA M	UFAVBCM004	4	4	4	2	100	Y	100	50	Y
5	HIBA HANNA A P	UFAVBCM005	4	4	4	4	100	Y	100	100	Y
6	LIYANA P	UFAVBCM006	4	4	4	2	100	Y	100	50	Y
7	NASIYA FARVIN C	UFAVBCM007	4	4	4	4	100	Y	100	100	Y
8	RINSHIDA P T	UFAVBCM008	4	4	4	4	100	Y	100	100	Y
9	SEENA SHERIN C	UFAVBCM009	4	4	4	2	100	Y	100	50	Y
10	SHAHANA A	UFAVBCM010	4	0	4	1	100	Y	0	25	Y
11	SHAHNA JABIN P	UFAVBCM011	4	4	4	2	100	Y	100	50	Y
12	SHIBLA SHERIN M	UFAVBCM013	4	4	4	2	100	Y	100	50	Y
13	MOHANN AD MOHAMMED	UFAVBCM014	4	4	4	4	100	Y	100	100	Y
14	MUHAMMED BASIL P	UFAVBCM015	0	0	4	1	0	N	0	25	Y
15	MUHAMMED SHIBIN CK	UFAVBCM016	4	4	4	4	100	Y	100	100	Y
16	ABHIMA C	UFAVBCM017	4	4	4	4	100	Y	100	100	Y



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DEPARTMENT OF COMMERCE

CO ATTAINMENT - ASSIGNMENT/EVEN SEM. 2023-2024)

Course: BCM6B12- INCOME TAX AND GST

Sem. VI Name of the faculty member: SHAHUL HAMEED K

Sl. No.	Name of the student	REG NO	ASSIGNMENT		SEMINAR	ATTENDAN CE	COURSE OUTCOMES				ATTENDANCE		
			CO1 to CO3	CO4 to CO6			CO1 - 3	CO4 - 5	%age	Y/N	%age	Y/N	
			Max. Marks										
1	FAHIRA K	UF/VVBCN1001	4	4	4	4	%	Y/N	%	Y/N	%	Y/N	
2	PARSANA K	UF/VVBCN1002	0	4	4	1	0	N	100	Y	25	Y	
3	FATHIMA SHABAN C P	UF/VVBCN1003	4	4	4	4	100	Y	100	Y	100	Y	
4	HASNA M	UF/VVBCN1004	4	4	4	2	100	Y	100	Y	50	Y	
5	HIBA HANNA A P	UF/VVBCN1005	4	4	4	4	100	Y	100	Y	100	Y	
6	LIYANA P	UF/VVBCN1006	4	4	4	2	100	Y	100	Y	50	Y	
7	NASRYA FARVIN C	UF/VVBCN1007	4	4	4	4	100	Y	100	Y	100	Y	
8	RINSHIDA P T	UF/VVBCN1008	4	4	4	4	100	Y	100	Y	100	Y	
9	SEENA SIBIRIN C	UF/VVBCN1009	4	4	4	2	100	Y	100	Y	50	Y	
10	SHAHANA A	UF/VVBCN1010	4	0	4	1	100	Y	0	N	25	Y	
11	SHAHNA JABIN P	UF/VVBCN1011	4	4	4	2	100	Y	100	Y	50	Y	
12	SIBILA SIBIRIN M	UF/VVBCN1013	4	4	4	2	100	Y	100	Y	50	Y	
13	MOHANNAD MOHAMMED	UF/VVBCN1014	4	4	4	4	100	Y	100	Y	100	Y	
14	MUHAMMED BASIL P	UF/VVBCN1015	0	0	4	1	0	N	0	N	25	Y	
15	MUHAMMED SIBIRIN CK	UF/VVBCN1016	4	4	4	4	100	Y	100	Y	100	Y	
16	ABHIRMA C	UF/VVBCN1017	4	4	4	4	100	Y	100	Y	100	Y	

17	AKSHARA P	UFAVBCM018	4	4	4	4	100	Y	100	Y	100	Y
18	AKSHAYA P	UFAVBCM019	4	4	4	100	Y	100	Y	100	Y	Y
19	AMEGHA	UFAVBCM020	4	4	4	100	Y	100	Y	100	Y	Y
20	ANJANA K	UFAVBCM021	4	4	4	100	Y	100	Y	100	Y	Y
21	ASWATHI K	UFAVBCM022	4	4	4	100	Y	100	Y	100	Y	Y
22	ATHIRA K	UFAVBCM023	4	4	4	100	Y	100	Y	100	Y	Y
23	DITHYA E	UFAVBCM024	4	4	2	100	Y	100	Y	50	Y	Y
24	FATHIMA HIBAH T	UFAVBCM025	4	4	2	100	Y	100	Y	50	Y	Y
25	FATHIMA HIBA ULLATTIL	UFAVBCM026	4	4	4	100	Y	100	Y	100	Y	Y
26	FATHIMATH NIDA P M	UFAVBCM027	4	4	2	100	Y	100	Y	50	Y	Y
27	HARICHANDANA P	UFAVBCM028	4	4	4	100	Y	100	Y	100	Y	Y
28	HINJA V K	UFAVBCM029	4	4	4	100	Y	100	Y	100	Y	Y
29	JALSEEMIYA	UFAVBCM030	4	4	2	100	Y	100	Y	50	Y	Y
30	JYOTHISHA T	UFAVBCM031	4	4	4	100	Y	100	Y	100	Y	Y
31	NANDANA K P	UFAVBCM032	4	0	2	100	Y	0	N	50	Y	Y
32	NANDHANA C	UFAVBCM033	4	4	4	100	Y	100	Y	100	Y	Y
33	NAVYA KRISHNA N	UFAVBCM034	4	4	4	100	Y	100	Y	100	Y	Y
34	NEETHU KRISHNA P	UFAVBCM035	4	4	4	100	Y	100	Y	100	Y	Y
35	NIVEDIYA K	UFAVBCM036	4	4	4	100	Y	100	Y	100	Y	Y
36	RINU A	UFAVBCM037	4	4	4	100	Y	100	Y	100	Y	Y
37	SANISHA V S	UFAVBCM038	4	4	4	100	Y	100	Y	100	Y	Y
38	SHAHEEN MOHAMMAD SAHEER	UFAVBCM039	4	4	4	100	Y	100	Y	100	Y	Y
39	SHIGHILA V	UFAVBCM040	4	4	4	100	Y	100	Y	100	Y	Y
40	SREYAN C	UFAVBCM041	4	4	4	100	Y	100	Y	100	Y	Y
41	SRUTHIKRISHNA A	UFAVBCM042	4	4	4	100	Y	100	Y	100	Y	Y
42	VINAYA V	UFAVBCM043	4	4	4	100	Y	100	Y	100	Y	Y
43	ADILRAHMAN PATHUR	UFAVBCM044	0	0	1	0	N	0	N	25	Y	Y
44	AKSHAY KRISHNA C	UFAVBCM045	4	4	4	100	Y	100	Y	100	Y	Y

45	ANUROOP N	UFVAVBCM046	4	4	2	100	Y	100	Y	50	Y
46	ASHWIN KRISHNA K M	UFVAVBCM047	4	4	4	100	Y	100	Y	100	Y
47	ASWANTH P	UFVAVBCM048	4	4	2	100	Y	100	Y	50	Y
48	DEEKSHITH A	UFVAVBCM049	4	0	2	100	Y	0	N	50	Y
49	DEVADATHAN AK	UFVAVBCM050	4	0	2	100	Y	0	N	50	Y
50	DILSHID T K	UFVAVBCM051	4	3	4	100	Y	75	Y	100	Y
51	MOHAMMED ARSHAK V P	UFVAVBCM052	4	4	4	100	Y	100	Y	100	Y
52	MUHAMMED ADIL E K	UFVAVBCM053	4	4	4	100	Y	100	Y	100	Y
53	MUHAMMED ASHFAQUE P	UFVAVBCM054	4	3	2	100	Y	75	Y	50	Y
54	MUHAMMED JAVVAD A P	UFVAVBCM055	4	4	4	100	Y	100	Y	100	Y
55	MUHAMMED SABITH CTP	UFVAVBCM056	4	0	2	100	Y	0	N	50	Y
56	NAVEEN NP	UFVAVBCM057	4	0	2	100	Y	0	N	50	Y
57	SHIMLITH T P	UFVAVBCM058	4	4	2	100	Y	100	Y	50	Y
58	SREERAG K	UFVAVBCM059	4	4	4	100	Y	100	Y	100	Y
59	VIMAL C	UFVAVBCM060	4	0	2	100	Y	0	N	50	Y
60	YADURAJ P	UFVAVBCM061	4	4	4	100	Y	100	Y	100	Y
61	FATHIMATH JINSHA	UFVAVBCM062	4	4	4	100	Y	100	Y	100	Y
62	NANDANA T	UFVAVBCM063	4	4	4	100	Y	100	Y	100	Y
			59			95.16		53		62	
			95.16			85.48				100.00	

FOR	CO1 TO 3	CO4 TO 6	ATTENDANCE
BCM6B12	95.16	85.48	100.00

TARGET: (1) 90% OF STUDENTS WILL SCORE 35% OF MARKS IN ASSIGNMENT

DHANYA. M
 Assistant Professor & Head
 Department of Arts & Science
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DEPARTMENT OF COMMERCE
CO ATTAINMENT - IA TEST MARKS (EVEN SEM. 2023-2024)

Sem.: VI

Course: BCM6B12- INCOME TAX AND GST

Name of the faculty member: SHAHUL HAMEED K

Sl. No.	Name of the student	REG NO	IA TEST	COURSE OUTCOMES	
			Q1 TO Q14	IA TEST	
			CO1 TO CO5	CO1 TO CO5	
Max. Marks			40	%age	Y/N
1	FAHIBA K	UFAVBCM001	AB	0	N
2	FARSANA K	UFAVBCM002	26	65	Y
3	FATHIMA SHABAN C P	UFAVBCM003	37	93	Y
4	HASNA M	UFAVBCM004	25	63	Y
5	HIBA HANNA A P	UFAVBCM005	38	95	Y
6	LIYANA P	UFAVBCM006	23	58	Y
7	NASIYA FARVIN C	UFAVBCM007	33	83	Y
8	RINSHIDA P T	UFAVBCM008	21	53	Y
9	SEENA SHERIN C	UFAVBCM009	19	48	Y
10	SHAHANA A	UFAVBCM010	AB	0	N
11	SHAHNA JABIN P	UFAVBCM011	19	48	Y
12	SHIBLA SHERIN M	UFAVBCM013	34	85	Y
13	MOHANNAD MOHAMMED MUSTHAF A K	UFAVBCM014	39	98	Y
14	MUHAMMED BASIL P	UFAVBCM015	AB	0	N
15	MUHAMMED SHIBIN CK	UFAVBCM016	37	93	Y
16	ABHIMA C	UFAVBCM017	22	55	Y
17	AKSHARA P	UFAVBCM018	38	95	Y
18	AKSHAYA P	UFAVBCM019	19	48	Y
19	AMEGHA	UFAVBCM020	37	93	Y
20	ANJANA K	UFAVBCM021	22	55	Y
21	ASWATHI K	UFAVBCM022	26	65	Y
22	ATHIRA K	UFAVBCM023	15	38	Y
23	DITHYA E	UFAVBCM024	23	58	Y
24	FATHIMA HIBAH T	UFAVBCM025	21	53	Y



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DEPARTMENT OF COMMERCE

25	FATHIMA HIBA ULLATTIL	UFAVBCM026	30	75	Y
26	FATHIMATH NIDA P M	UFAVBCM027	22	55	Y
27	HARICHANDANA P	UFAVBCM028	25	63	Y
28	HIMA V K	UFAVBCM029	13	33	N
29	JALSEEMIYA	UFAVBCM030	37	93	Y
30	JYOTHISHA T	UFAVBCM031	18	45	Y
31	NANDANA K P	UFAVBCM032	26	65	Y
32	NANDHANA C	UFAVBCM033	24	60	Y
33	NAVYA KRISHNA N	UFAVBCM034	18	45	Y
34	NEETHU KRISHNA P	UFAVBCM035	35	88	Y
35	NIVEDYA K	UFAVBCM036	12	30	N
36	RINU A	UFAVBCM037	20	50	Y
37	SANISHA V S	UFAVBCM038	40	100	Y
38	SHAHEEN MOHAMMAD SAHEER	UFAVBCM039	21	53	Y
39	SHIGHILA V	UFAVBCM040	14	35	Y
40	SREYA N C	UFAVBCM041	AB	0	N
41	SRUTHIKRISHNA A	UFAVBCM042	24	60	Y
42	VINAYA V	UFAVBCM043	20	50	Y
43	ADILRAHMAN PATHUR	UFAVBCM044	AB	0	N
44	AKSHAY KRISHNA C	UFAVBCM045	4	10	N
45	ANUROOP N	UFAVBCM046	15	38	Y
46	ASHWIN KRISHNA K M	UFAVBCM047	26	65	Y
47	ASWANTH P	UFAVBCM048	3	8	N
48	DEEKSHITH A	UFAVBCM049	4	10	N
49	DEVADATHAN AK	UFAVBCM050	0	0	N
50	DILSHID T K	UFAVBCM051	13	33	N
51	MOHAMMED ARSHAK V P	UFAVBCM052	10	25	N
52	MUHAMMED ADIL E K	UFAVBCM053	17	43	Y
53	MUHAMMED ASHFAQUE P	UFAVBCM054	28	70	Y
54	MUHAMMED JAVAD A P	UFAVBCM055	20	50	Y



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DEPARTMENT OF COMMERCE

55	MUHAMMED SABITH CTP	UFAVBCM056	15	38	Y
56	NAVEEN NP	UFAVBCM057	7	18	N
57	SHIMJITH T P	UFAVBCM058	11	28	N
58	SREERAG K	UFAVBCM059	25	63	Y
59	VIMAL C	UFAVBCM060	1	3	N
60	YADURAJ P	UFAVBCM061	13	33	N
61	FATHIMATH JINSHA	UFAVBCM062	32	80	Y
62	NANDANA T	UFAVBCM063	28	70	Y

45

78.95

FOR BCM6B12	CO1 to CO5 78.9
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TARGET: 50% OF STUDENTS WILL SCORE 35% OF MARKS

Dhanya M
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