



SJM Vidyappetha (R.)

SJM COLLEGE OF ARTS, SCIENCE AND COMMERCE
CHANDRAVALLI, CHITRADURGA.

IQAC initiated

Certificate Course
ON
“THE WEALTH TAX ACT”
ACT No-27 of 1957

Organized

by

Department of Commerce

21-03-2023 to 03-06-2023



S J M VIDYAPEETS ®, Chitradurga
SRI JAGADGURU MURUGHARAJENDRA COLLEGE OF ARTS, SCIENCE & COMMERCE
Chandravalli, CHITRADURGA-577501. Post Box No.88, Karnataka
NAAC Reaccredited With 'A' Grade CGPA-3.05 email: sjmasccta@rediffmail.com

Notice

It is hereby informed to all the B.com students that, the college conducts the offline Certificate course on "THE WEALTH TAX ACT-1957" from this academic year 2022-23.

The course starts from 21-03-2023 to 03-06-2023 for B.Com students.

Those students who are interested to join this Certificate course, if you want more details please contact the course coordinator prof.B.M.Swamy. Department of Commerce SJM College of Arts, Science and Commerce, Chandravalli, Chitradurga.


PRINCIPAL
Sri Jagadguru Murugharajendra College
of Arts, Science & Commerce
CHITRADURGA



S J M VIDYAPEETS ®, Chitradurga
SRI JAGADGURU MURUGHARAJENDRA COLLEGE OF ARTS, SCIENCE & COMMERCE
Chandravalli, CHITRADURGA-577501. Post Box No.88, Karnataka
NAAC Reaccredited With 'A' Grade CGPA-3.05 email: sjmasccta@rediffmail.com

Office Order

Prof .B.M.Swamy .Department of Commerce has been appointed as a Co-coordinator for the Certificate course on “THE WEALTH TAX ACT-1957 “ for the academic year 2022-23.


PRINCIPAL
Sri Jagadguru Murugarajendra College
of Arts, Science & Commerce
CHITRADURGA



S J M VIDYAPEETS ®, Chitradurga
SRI JAGADGURU MURUGHARAJENDRA COLLEGE OF ARTS, SCIENCE & COMMERCE
Chandravalli, CHITRADURGA-577501. Post Box No.88, Karnataka
NAAC Reaccredited With 'A' Grade CGPA-3.05 email: sjmasccta@rediffmail.com

To,
Dr.R.V.Hegadal
Dept of commerce
SJM College of Arts, Science & Commerce,
Chandravalli, Chitradurga.

Respected Sir,

Sub: Regarding to provide the service as a Member of the BOS.

In Our college the Department of Commerce has planned to conduct a Certificate Course on "THE WEALTH TAX ACT-1957". In this academic year 2022-23 for B.com. Students. Hence I am requesting you to provide honorable Service as a Member of Board of Studies for this Certificate Course.

Thanking you sir,


PRINCIPAL
Sri Jagadguru Murugharajendra College
of Arts, Science & Commerce
CHITRADURGA



S J M VIDYAPEETS ®, Chitradurga
SRI JAGADGURU MURUGHARAJENDRA COLLEGE OF ARTS, SCIENCE & COMMERCE
Chandravalli, CHITRADURGA-577501. Post Box No.88, Karnataka
NAAC Reaccredited With 'A' Grade CGPA-3.05 email: sjmascc@rediffmail.com

To,

Dr. Shivakumar.B
Associate Professor,
Govt. Arts College,
Chitradurga

Respected Sir,

Sub: Regarding to provide the service as a Chairman of the BOS.

In Our College the Department of Commerce has planned to conduct a Certificate Course on "THE WEALTH TAX ACT-1957 in this academic year 2022-23 for B.com. students. Hence I am requesting you to provide your honorable Service as a Chairman of Board of Studies for this Certificate Course.

Thanking you sir,


PRINCIPAL
Sri Jagadguru Murugharajendra College
of Arts, Science & Commerce
CHITRADURGA



S J M VIDYAPEETS ®, Chitradurga
SRI JAGADGURU MURUGHARAJENDRA COLLEGE OF ARTS, SCIENCE & COMMERCE
Chandravalli, CHITRADURGA-577501. Post Box No.88, Karnataka
NAAC Reaccredited With 'A' Grade CGPA-3.05 email: sjmascta@rediffmail.com

To,
Prof.B.M.Swamy
Dept of commerce
S.J.M College of Arts, Science & Commerce,
Chandravalli, Chitradurga

Respected Sir,

Sub: Regarding to provide the service as a Co-ordinator for the BOS.

In our college the Department of Commerce has planned to conduct a Certificate Course on "THE WEALTH TAX ACT-1957" in this academic year 2022-23 for B.com. Students. Hence I am requesting you to provide honorable Service as a Coordinator of Board of Studies for this Certificate Course.

Thanking you sir,


PRINCIPAL
Sri Jagadguru Murugharajendra College
of Arts, Science & Commerce
CHITRADURGA

S J M VIDYAPEETS ®, Chitradurga
SRI JAGADGURU MURUGHARAJENDRA COLLEGE OF ARTS, SCIENCE & COMMERCE
Chandravalli, CHITRADURGA-577501. Post Box No.88, Karnataka
NAAC Reaccredited With 'A' Grade CGPA-3.05 email: sjmasccta@rediffmail.com



To

Dr. Channakeshava
Department of commerce
GFGC for women
Chitradurga

Respected Sir,

Sub: Regarding to provide the service as a Resource Person for Certificate course.

In Our college the Department of Commerce has planned to conduct two months certificate course on “**THE WEALTH TAX ACT-1957**”, in this academic year 2022-23 for B.com Students.

Hence I am requesting you to provide your honorable service as a Resource Person for this Certificate Course.

Thanking you Sir,


PRINCIPAL
Sri Jagadguru Murugharajendra College
of Arts, Science & Commerce
CHITRADURGA



S J M VIDYAPEETS ®, Chitradurga
SRI JAGADGURU MURUGHARAJENDRA COLLEGE OF ARTS, SCIENCE & COMMERCE
Chandravalli, CHITRADURGA-577501. Post Box No.88, Karnataka
NAAC Reaccredited With 'A' Grade CGPA-3.05 email: sjmasccta@rediffmail.com

Notice

It is hereby requested to The Chairman, Director, Coordinator and members of BOS to attend the online BOS meeting on 16-03-2023 For discussing about framing the syllabus for Certificate Course on "THE WEALTH TAX ACT-1957".

Sl no	Name	Designation
01	Dr.Shivakumara.B	Chairman
02	Prof.H.K.Shivappa	Member
03	Dr.R.V.Hegadal	Member
04	Dr.Channakeshava	Member/Resource person
05	Prof.B.M.Swamy	Co-ordinator



S J M VIDYAPEETS ®, Chitradurga
SRI JAGADGURU MURUGHARAJENDRA COLLEGE OF ARTS, SCIENCE & COMMERCE
Chandravalli, CHITRADURGA-577501. Post Box No.88, Karnataka
NAAC Reaccredited With 'A' Grade CGPA-3.05 email: sjmascc@rediffmail.com

Circular

- ✓ With the consent of the following, we have framed BOS Chairman, Director, Coordinator and members for the Certificate course on THE WEALTH TAX ACT-1957 to be conducted from the Department of Commerce in the academic year 2022-23

Sl. no	Name	Designation	Signature
01	Dr.B.Shivakumara	Chairman	
02	Prof.H.K.Shivappa	Member	
03	Dr.R.V.Hegadal	Member	
04	Dr.Channakeshava	Member/Resource person	
05	Prof.B.M.Swamy	Co-coordinator	



S J M VIDYAPEETS ®, Chitradurga
SRI JAGADGURU MURUGHARAJENDRA COLLEGE OF ARTS, SCIENCE & COMMERCIAL STUDIES
Chandravalli, CHITRADURGA-577501. Post Box No.88, Karnataka
NAAC Reaccredited With 'A' Grade CGPA-3.05 email: sjmascccta@rediffmail.com

BOS meeting proceedings of Certificate Course on “THE WEALTH TAX ACT-1957”.

The BOS meeting of Certificate Course on “THE WEALTH TAX ACT-1957” was held under the chairmanship of the BOS. Thorough discussion the following resolutions have been passed regarding to conduct the Certificate course.

01	To form rules and regulations to conduct this course	It has been decided to entrust the responsibility of framing rules and regulations for this course to Principal and Director and coordinator of this course
02	To frame the syllabus to this course	Thorough discussions were held for finalizing the syllabus for this course.
03	Nature of examination	It has been decided to conduct examination for eight marks (80 Marks)

Name & Signature of the BOE Chairman

Name & Signature of the BOE Members



COURSE STRUCTURE AND DETAILED SYLLABUS OF CERTIFICATE COURSES ON

THE WEALTH TAX ACT-1957

Course: Certificate Course on **“The Wealth Tax Act-1957”**

Regulations

- ✓ Two Month Certificate Course on the wealth tax act-1957
- ✓ Eligibility for admission: A candidate who has passed pre-university or 10+2 Commerce Education shall be eligible for admission
- ✓ The candidate should be pursuing his/her B.com degree in the college.

Duration of the Course: - The Course of study for two month

Hours per week: There shall be 8 hours of theory per week

Attendance progress and conduct: As per regulations of Davangere University

Scheme of Examination: - Theory paper carries maximum of 80 Marks for external
20 marks for internal assessment test.

Passing: A candidate is expected to score minimum marks of 35% in the total marks to be declared pass in the Certificate Course. The Minimum requirement to obtain B grade 50% & A grade 60% above.

- ✓ **Certificate Course- on THE WEALTH TAX ACT-1957**

	Theory	Total Marks	Hrs	Week
Internal	THE WEALTH TAX ACT-1957	20	-	-
External		80	48	6



Name of the Program: Certificate course		
Name of the Course: THE WEALTH TAX ACT-1957		
Course credits.	No. Of hours per week	Total No. Of Teaching Hours
04	06	32

Pedagogy: Internal Assessment test 20 marks

Examination 80 marks.

Syllabus

UNIT-1	08
SECTIONS	
Short title. Extent and commencement, meaning and definition.	
UNIT-2	
CHARGE OF WEALTH TAX AND ASSETS SUBJECT TO SUCH CHARGE	10
1. Charge of wealth tax	
2. Net wealth to include certain assets	
3. Exemptions in respect of certain assets	
4. Exclusion of assets and debt outside India	
5. Value of assets , how to determined	
UNIT-3	12
WEALTH TAX AUTHORITIES	
1. Wealth tax authorities and their jurisdictions	
2. Control of wealth tax authorities	
3. Introductions to subordinate authorities	
4. Jurisdiction of assessing officers and power to transfer cases.	
5. Appointment of valuation officers	
6. Powers of director general or director, chief commissioner and joint commissioner to make enquiries.	



UNIT-4
ASSESSMENT

08

1. Return of wealth
2. Power of board to dispense with furnishing document with return of wealth.
3. Filing of return in electronic form.
4. Return after sue date and amendment of return.
5. Self assessment.
6. Assessment
7. Reference to valuation officer.
8. Wealth escaping assessment.
9. Time limit for completion of assessment and re-assessment.

UNIT-5
LIABILITY TO ASSESSMENT IN SPECIAL CASES

10

1. Tax of deceased person payable by legal representative.
2. Assessment in case of executors.
3. Assessment after partition of a Hindu undivided family.
4. Assessment after partial partition of a Hindu undivided family.
5. Assessment when assets are held by court of wards, administrators general etc.

Books for References:

- 1) Dr. Jyoti rathan bhara law house pvt ltd.
- 2) H.L. Bhatia. Universal publications.
- 3) Wealth tax-Vinod K Singania.

Name & Signature of the BOS Chairman

Name & Signature of the BOS Members



**S J M COLLEGE OF ARTS, SCIENCE & COMMERCE
CHANDRAVALLI, CHITRADURGA**

DEPARTMENT OF COMMERCE

**Certificate Course on
"THE WEALTH TAX ACT" ACT No-27 of 1957**

TIME TABLE

DAYS	TIME	8 to 9	9 to 10	10 to 11	11 to 12	12 to 01	01 to 02	02 to 03	03 to 04	04 to 05
MONDAY	P R A Y E R						Dr. CHK			
TUESDAY							Dr. CHK			
WEDNESDAY							Dr. CHK			
THURSDAY							Dr. CHK			
FRIDAY							Dr. CHK			
STUARDAY							Dr. CHK			

**S.J.M. College of Arts, Science and Commerce,
Chandravalli, Chitradurga**



Department of Commerce

Students List for Certificate Course on "THE WEALTH TAX ACT-1957"

2022-23

Sl. No	Name of Student	Course	Signature
1	Abhi, N	II Year B.com	Abhi, N
2	A. Srinivasu Reddy	II Year B.com	A. Srinivasu
3	Ajay. K.R.	II Year B.com	Ajay
4	Abhishek. K.T	II Year B.com	Abhishek K.T
5	Ajay. m. C.	II Year B.com	Ajay
6	Ajayya. K	II Year B.com	Ajayya K
7	Akhila. S	II Year B.com	Akhila S
8	Akhilesh. N	II Year B.com	Akhilesh
9	Amith. G	II Year B.com	Amith
10	Amrutha. M.	II Year B.com	Amrutha M
11	Ananyu. T	II Year B.com	Ananyu. T
12	Aniruddha. K.G.	II Year B.com	Aniruddha.
13	Ankitha. R.V	II Year B.com	Ankitha, R.V
14	Anupama. M.P.	II Year B.com	Anupama. M.P.
15	Anusha. G.P	II Year B.com	Anusha. G.P
16	Aqeeb Javeed	II Year B.com	Aqeeb Javeed
17	Aseehana V	II Year B.com	Aseehana V
18	Bindushree. T	II Year B.com	Bindushree. T
19	Chandan Ranganath. B.R	II Year B.com	Chandan B.R
20	Chandan. S.	II Year B.com	Chandan S.
21	Chethan. M	II Year B.com	Chethan
22	Chandan N	II Year B.com	Chandan
23	Darshan. G	II Year B.com	Darshan G
24	Darshan. L	II Year B.com	Darshan
25	Darshan. P	II Year B.com	Darshan. P
26	Darshan. T	II Year B.com	Darshan. T
27	Dhanya kumar. G.P	II Year B.com	Dhanyakumar. G.P
28	Divyashree. M	II Year B.com	Divyashree. M
29	Girish. H. M	II Year B.com	Girish. H. M
30	Govindaraju. D	II Year B.com	G



Sl. No	Name of Student	Course	Signature
31	Nawa3	II Year B.com	
32	Kisan.p.m	II Year B.com	Kisan.p.m
33	Latha.v	II Year B.com	Latha.v
34	madhu.R	II Year B.com	
35	Mahalakshmi.T	II Year B.com	
36	Manoj.k	II Year B.com	
37	Manoj.DRS	II Year B.com	
38	Mohammed Saif	II Year B.com	Mohammed Saif
39	Nikhil G.A	II Year B.com	
40	Nikhil Mohan R.S	II Year B.com	Nikhil Mohan R.S
41	Nithin.R	II Year B.com	Nithin.R
42	Pavan Kumar.B	II Year B.com	
43	Mouskam.A	II Year B.com	
44	Pavithra.S	II Year B.com	Pavithra.S
45	POOJA.G.K.	II Year B.com	POOJA.G.K.
46	Praveen Kumar.v	II Year B.com	Praveen Kumar.v
47	Peiya.C	II Year B.com	Peiya.C
48	Radhika.E	II Year B.com	Radhika
49	Rakeh.D.R	II Year B.com	Rakeh.D.R
50	Shobha.E	II Year B.com	Shobha.E
51	Shashi Komth.S	II Year B.com	Shashi Komth.S
52	Santhasha.T.	II Year B.com	Santhasha.T.
53	Sharath Babu.G.T	II Year B.com	
54	Sindhu.SIK	II Year B.com	Sindhu.SIK
55	Sumathi.S.J	II Year B.com	Sumathi.S.J
56	Tharun.K.S	II Year B.com	
57	venkatesh G.R	II Year B.com	
58	Varun N.R	II Year B.com	
59	VIJAY.T	II Year B.com	VIJAY.T
60	Shrinivay.D.M	II Year B.com	Shrinivay.D.M



SJM Vidyapeetha(R,)

**S.J.M COLLEGE OF ARTS, SCIENCE
& COMMERCE
CHANDRAVALLI, CHITRADURGA**

NAAC Reaccredited with 'A' Grade CGPA 3.05

**DEPARTMENT OF COMMERCE
ORGANISED**

CERTIFICATE COURSE
ON

Wealth Tax Act-1957

**ATTENDANCE REGISTER
2022-23**

Certificate Course : "THE WEALTH TAX ACT" ACT No-27 of 1957 (Attendance)

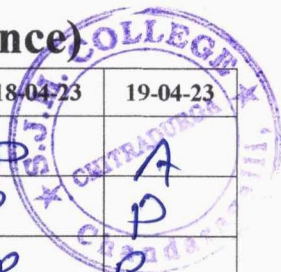


SL No	Name of the Student	21-03-23	23-03-23	24-03-23	25-03-23	27-03-23	28-03-23	29-03-23	30-03-23	31-03-23	01-04-23	03-04-23
1	Abhi. N	P	P	P	P	P	A	P	P	A	P	P
2	A. SrinivasaReddy	P	P	P	P	P	P	A	A	P	P	P
3	Ajay. K. R	P	P	P	P	P	P	P	P	P	A	P
4	Abhishek. K. J.	A	P	P	P	P	P	P	P	P	P	P
5	Ajay. M. C	A	P	P	P	P	P	P	P	P	P	P
6	Ajjayya. K.	P	P	P	P	P	P	P	P	P	P	A
7	AKasha. S	P	P	P	P	P	P	P	P	P	P	P
8	Akhilesh. N.	P	P	P	P	P	P	P	P	P	P	P
9	Amith. G.	P	P	P	P	P	P	P	P	P	P	P
10	Amrutha. M	P	P	P	P	P	P	A	A	P	P	P
11	Ananya. T.	P	P	P	P	P	P	A	P	P	P	A
12	Aniruddha. K. G	P	P	P	A	A	A	P	P	A	P	P
13	Ankitha. R. V	P	P	A	P	P	P	A	A	P	P	A
14	Anupama. M. P.	A	P	P	P	P	P	P	P	A	P	A
15	Anusha. G. P	P	P	P	P	P	A	A	P	A	P	P
16	Aqeeb Javeed.	A	P	P	P	P	P	P	P	P	P	P
17	Archana. V.	A	P	A	P	A	A	A	A	P	P	P
18	Bindushree. T.	P	P	P	P	P	P	A	P	P	P	P
19	chandan Ranganath R.	A	P	P	P	P	P	P	P	A	A	P
20	chandan. S.	P	A	P	A	A	P	P	P	P	A	P
21	Chethan. M.	P	P	P	P	P	P	P	P	P	P	A
22	Chandan. N.	A	P	A	P	P	P	P	P	A	A	P

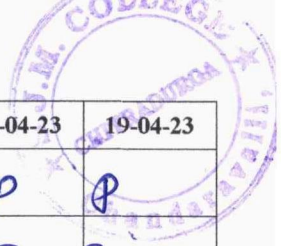
SL No	Name of the Student	21-03-23	23-03-23	24-03-23	25-03-23	27-03-23	28-03-23	29-03-23	30-03-23	31-03-23	01-04-23	03-04-23
23	Darshan. G.	A	P	P	P	A	P	P	P	P	P	P
24	Darshan. L.	A	P	P	P	P	P	P	P	P	P	P
25	Darshan. P.	P	P	P	P	P	A	A	A	P	P	P
26	Darshan. T.	P	P	P	A	P	A	P	P	P	P	P
27	Dhanyakumar. G.P.	P	P	P	P	P	P	P	P	P	P	P
28	Divyashree. M.	P	P	P	P	P	P	P	P	P	P	P
29	Girish. H.M	P	P	A	P	P	P	P	P	A	P	P
30	Govindraj. D.	P	P	P	P	P	P	P	P	P	P	A
31	Navaz.	A	A	P	P	P	A	A	P	P	P	A
32	Kiran. p.M.	A	P	P	P	P	A	P	P	P	A	P
33	Latha. V.	A	P	P	P	P	P	P	P	P	P	P
34	Madhu. R.	A	P	P	A	P	P	A	P	A	P	P
35	Mahalakshmi. T.	P	A	P	P	P	P	P	P	P	A	P
36	Manoj. K.	P	A	P	P	A	A	A	A	P	P	P
37	Manoj. D.R.S	A	P	P	P	A	P	P	A	P	A	P
38	Mohammed. Saif.	A	P	P	A	A	A	P	P	P	P	P
39	Nikhil. G.A.	A	P	P	P	P	P	A	P	P	P	A
40	Nikhilomuthu. B.O	P	P	P	P	P	P	A	A	A	P	A
41	Nithin. R	A	P	P	P	P	P	A	P	P	P	A
42	Pavan Kumar. B	P	A	P	A	P	A	P	P	P	P	A

Certificate Course : "THE WEALTH TAX ACT" ACT No-27 of 1957 (Attendance)

SL No	Name of the Student	05-04-23	06-04-23	08-04-23	10-04-23	11-04-23	12-04-23	13-04-23	15-04-23	17-04-23	18-04-23	19-04-23
1	Abhi.N.	P	P	P	P	A	A	P	A	P	P	A
2	A.Srinival Reddy.	P	P	P	P	P	P	P	P	P	P	P
3	Ajay.K.R.	P	P	P	P	P	P	P	P	P	P	P
4	Abhishek.K.T.	P	P	P	P	P	A	P	A	P	P	P
5	Ajay.M.C.	P	A	P	A	P	P	P	P	P	P	A
6	Ajjayya.K.	P	A	P	P	P	P	P	A	P	P	P
7	Akasha.S.	P	A	P	A	P	P	P	A	P	P	P
8	Alkilesh.N.	A	A	P	P	P	P	P	P	P	P	A
9	Amith.G.	P	A	P	P	P	P	A	P	P	P	A
10	Amrutha.M.	P	A	P	P	P	P	P	P	P	P	A
11	Ananya.T.	P	P	A	P	P	P	P	P	P	P	P
12	Anirudha.K.G.	A	P	A	P	P	P	P	P	P	P	P
13	Ankitha.R.V.	P	P	A	P	P	P	P	P	P	P	P
14	Anupama.M.P.	P	P	A	P	P	A	A	P	A	P	P
15	Anurtha.G.P.	P	A	P	A	P	A	P	P	P	P	A
16	Aqueeb-Taveed.	P	A	P	A	P	P	P	P	A	P	P
17	Archana.V.	P	P	A	P	P	P	P	P	P	P	A
18	Bindubhree.T.	P	P	P	A	P	P	P	P	P	P	A
19	Chandan Ranganath. ^{BR}	A	P	P	P	P	P	P	P	P	P	P
20	Chandan.S.	P	A	A	A	P	A	A	P	P	P	P
21	Chethan.M.	P	P	P	P	P	P	P	P	P	P	P
22	Chandan.N.	P	A	A	P	P	A	A	P	P	P	P



SL No	Name of the Student	05-04-23	06-04-23	08-04-23	10-04-23	11-04-23	12-04-23	13-04-23	15-04-23	17-04-23	18-04-23	19-04-23
23	Darshan. G.	A	P	P	A	A	P	P	A	P	P	A
24	Darshan. L	P	A	A	P	A	P	P	A	P	P	A
25	Darshan. P.	A	A	P	A	P	P	P	A	P	P	A
26	Darshan. T	P	P	P	A	P	P	P	P	P	P	A
27	Dhanya Kumari. G.P.	A	P	P	P	P	P	A	A	A	P	A
28	Divyashree. M.	P	A	P	P	P	P	P	P	A	P	A
29	Girish. H.M.	P	P	P	P	A	P	P	P	P	P	P
30	Govindraju. O.	P	A	P	P	P	P	P	P	A	A	A
31	Nava 2.	A	P	P	P	A	A	P	P	A	P	P
32	Kiran. P.M.	P	P	P	P	A	P	P	P	P	P	A
33	Latha. V.	P	P	P	P	P	A	P	P	P	P	P
34	Madhu. R.	P	P	P	P	A	P	P	P	P	P	P
35	Mahalakshmi. T.	P	P	P	A	A	P	P	P	P	P	P
36	Manoj. K.	A	P	P	A	A	P	P	P	P	P	P
37	Manoj. D.R.S	P	P	P	P	A	P	P	P	P	A	P
38	Mohammed. Saif.	P	P	P	A	P	P	P	P	P	P	P
39	Nilchil. G.A	A	A	P	A	P	P	P	P	P	P	P
40	Nilchilimuthu. B.O	A	P	A	P	P	A	A	P	P	A	A
41	Nithin. R	P	A	P	P	P	P	P	P	A	A	A
42	Pavan Kumar. B.	P	P	A	A	A	P	P	P	A	P	P



SL No	Name of the Student	05-04-23	06-04-23	08-04-23	10-04-23	11-04-23	12-04-23	13-04-23	15-04-23	17-04-23	18-04-23	19-04-23
43	Muskan.A.	A	A	A	P	P	P	P	P	P	P	P
44	Pavithra.S.	P	A	P	P	P	P	P	P	P	P	P
45	poofa.G.K	P	A	P	P	P	P	P	A	A	P	P
46	praveenkumar.v.	P	P	A	P	P	P	A	P	P	A	A
47	priya.C.	P	A	P	P	P	P	A	P	P	A	P
48	Radhika.E.	A	A	P	P	P	P	A	A	P	A	P
49	Rakulh.D.R	P	A	P	P	P	P	P	P	P	P	P
50	Shobha.E.	P	P	P	P	A	P	P	A	A	P	P
51	Shashikanth.S.	P	P	A	P	P	P	P	P	P	P	A
52	Santhosh.T.	P	P	A	P	P	A	P	P	P	P	A
53	Shalath Babu.G.T.	P	P	A	P	P	P	A	A	P	A	P
54	Sindhu.S.K	P	P	P	P	A	A	P	P	A	A	P
55	Sumathi.S.T.	A	P	P	P	P	A	P	P	P	P	A
56	Tharun.K.S.	P	A	A	A	A	P	P	A	P	P	P
57	Venkatiah.G.B	P	P	P	P	A	P	P	P	A	P	P
58	Varun.N.R.	P	P	A	P	P	P	P	A	A	A	P
59	Vijay.T.	P	A	P	A	P	P	P	P	A	P	P
60	Srinival.D.M.	P	P	P	P	P	P	P	A	P	P	A

Certificate Course : "THE WEALTH TAX ACT" ACT No-27 of 1957 (Attendance)



SL No	Name of the Student	20-04-23	21-04-23	24-04-23	25-04-23	26-04-23	27-04-23	28-04-23	29-04-23	02-05-23	03-05-23
1	Abhi. N.	P	A	P	P	P	A	A	P	P	P
2	A.Srinivalkreddy	P	P	A	P	P	P	A	P	A	P
3	Ajay. K.R	A	P	P	A	P	P	A	P	P	P
4	Abhishek. K.T.	A	P	P	P	A	P	P	P	P	P
5	Ajay. M.C	P	P	P	P	A	P	P	P	P	P
6	Ajjayya. K.	P	P	P	P	P	P	P	P	P	P
7	Akash. S.	P	P	P	P	P	P	A	P	P	P
8	Akhilesh. N.	P	P	P	P	P	P	P	A	P	P
9	Aamith. G.	P	P	P	P	P	A	A	A	P	P
10	Amrutha. M.	A	P	P	P	P	P	A	A	P	P
11	Ananya. T.	P	P	P	P	P	P	P	A	A	A
12	Anirudha. K.G.	P	P	A	P	P	P	P	P	P	P
13	Ankitha. R.V.	P	P	A	P	P	P	P	A	P	P
14	Anupama. M.P.	P	P	A	P	P	P	P	P	P	P
15	Anulha. G.P.	P	P	A	P	A	P	A	P	A	P
16	Aqueeb Taveed.	P	P	A	P	P	A	P	A	A	P
17	Archana. V.	P	P	P	P	P	P	A	P	P	P
18	Bindushree. T.	P	A	P	P	P	P	P	P	P	P
19	chandan Ranganath. BR	A	P	A	P	P	P	A	P	P	P
20	chandan. S.	P	P	P	P	P	P	P	P	P	P
21	Chethan. M.	P	P	P	A	A	P	P	P	A	P
22	Chandan. N.	P	A	P	A	P	P	P	A	P	P

SL No	Name of the Student	20-04-23	21-04-23	24-04-23	25-04-23	26-04-23	27-04-23	28-04-23
43	Muskan.A.	A	P	A	P	P	P	P
44	Pavithra.S.	P	P	A	P	P	P	A
45	Pooja.G.K.	P	A	A	P	P	A	P
46	Praveen kumar.V.	A	A	P	P	P	P	P
47	Priya.C	P	P	P	P	P	P	P
48	Radhika.E.	P	A	P	P	A	P	A
49	Rakesh.D.R.	P	A	P	P	P	P	P
50	Shobha.E.	P	A	P	P	P	P	P
51	Shashikanth.S.	P	A	P	P	P	P	P
52	Santhosh.T.	R	A	A	P	P	A	A
53	Sharath Babu.G.T.	P	A	P	P	A	A	A
54	Sindhu.S.K.	P	P	P	P	P	P	P
55	Sumathi.S.J.	P	P	P	P	P	P	P
56	Tharun.K.S.	P	P	P	P	P	P	P
57	Venkatesh.G.B.	A	A	P	A	A	P	P
58	Varun.N.R.	P	P	A	P	A	P	P
59	Vijay.T.	P	P	A	P	P	A	P
60	Srinival.D.M.	P	A	A	P	P	A	P



SL No	Name of the Student	20-04-23	21-04-23	24-04-23	25-04-23	26-04-23	27-04-23	28-04-23	29-04-23	02-05-23	03-05-23
43	Muskan.A.	A	P	A	P	P	P	P	P	P	P
44	Pavithra.S.	P	P	A	P	P	P	A	P	P	P
45	Pooja.G.K.	P	A	A	P	P	A	P	P	P	P
46	Praveen kumar.V.	A	A	P	P	P	P	P	P	P	P
47	Priya.C	P	P	P	P	P	P	P	P	P	P
48	Radhika.E.	P	A	P	P	A	P	A	P	P	P
49	Raketh.D.R.	P	A	P	P	P	P	P	P	P	P
50	Shobha.E.	P	A	P	P	P	P	P	P	P	P
51	Shashikanth.S.	P	A	P	P	P	P	P	A	P	P
52	Santhosh.T.	R	A	A	P	P	A	A	P	P	A
53	Sharath Babu.G.T.	P	A	P	P	A	A	A	P	P	P
54	Sindhu.S.K.	P	P	P	P	P	P	P	P	P	P
55	Sumathi.S.J.	P	P	P	P	P	P	P	P	P	P
56	Thalun.K.S.	P	P	P	P	P	P	P	P	A	A
57	Venkatesh.G.B.	A	A	P	A	A	P	P	A	P	P
58	valun.N.R.	P	P	A	P	A	P	P	P	P	P
59	vijay.T.	P	P	A	P	P	A	P	P	P	A
60	Srinival.D.M.	P	A	A	P	P	A	P	A	P	P

SJM College of Arts Science and Commerce, Chandravalli, Chitradurga.
Examination of Certificate course , 3rd B.Com 6th sem .
“THE WEALTH TAX ACT-1957”



Time:3 Hours

Max Marks:80

Section - A

I. Answer any three of the following. Each carries 5 marks.

3X5=15

1. Define wealth tax. Explain the features of wealth tax.
2. What is the charge and scope of wealth tax?
3. Give the meaning of assessment & self-assessment.
4. What is the time limit for completion of assessment and reassessment?

Section – B

II. Answer any five of the following. Each carries 10 marks.

5X10=50

5. Write any 10 exceptions under wealth tax in respect of certain assets.
6. Explain the process of appointment of valuation officers.
7. Explain the process of filling of return in electronic form.
8. Brief explain the power of board to dispense with furnishing with return of wealth.
9. What do you mean by assets and how to determine.
10. Give the meaning of wealth tax. Explain the advantages and disadvantages of wealth tax.

11

Section - C

III. Answer any one of the following. Each carries 15 marks.

1X15=15

- 12** 11. Explain the powers and duties of director general.
- 13** 12. Write a short note on
- a. Assets in case of executives.
 - b. Return of wealth
 - c. Exclusion of assets and debt outside in India.



SJM College of Arts Science and Commerce, Chandravalli, Chitradurga.

Internal assessment test

Class; 3rd B.Com 6th sem .

Sub: "THE WEALTH TAX ACT-1957"

Time:1 Hours

Max Marks:20

I. Answer any two of the following. Each carries 10 marks.

2X10=20

1. Write a Brief explain about wealth tax and authorities
2. Explain about the assessment after partition of H.U.F.
3. Brief explain the power of board to dispense with furnishing with return of wealth.



S.J.M. COLLEGE OF ARTS, SCIENCE AND COMMERCE,

CHANDRAVALLI, CHITRADURGA

Theory Examination for Certificate Course

ON

“THE WEALTH TAX ACT-1957”

ORGANIZED BY DEPARTMENT OF COMMERCE

IN ASSOCIATION WITH

IQAC-SJM COLLEGE OF ARTS SCIENCE & COMMERCE

CHANDRAVALLI, CHITRADURGA

**S.J.M. College of Arts, Science and Commerce,
Chandravalli, Chitradurga**



Practical Examination for Certificate Course on "THE WEALTH TAX ACT-1957"

Organized by Department of Commerce

Reg No

Examination.....Date.....Month.....Year.....

Candidate's Signature

Maximum Marks for i) Theory.....

Marks Awarded

Question / Part A:

Question / Part B:

Question / Part C:

Total

Marks Awarded in Words.....

Date.....

Signature of the Examiner 1

Date.....

Name of the Examiner 1 in Block Letters

**Signature of the Examiner 2
Letters**

Name of the Examiner 2 in Block

**S.J.M. College of Arts, Science and Commerce,
Chandravalli, Chitradurga
Department of Commerce**
Certificate course on "THE WEALTH TAX ACT-1957".2022-23



Section A :20 marks 5 marks each

(answer any 3)

Q no	Marks obtained
1	
2	
3	
4	
Sub-total	

Section B :10 marks each

(answer any 5)

Q no	Marks obtained
5	
6	
7	
8	
9	
10	
11	
Sub-total	

Section C :15 marks each

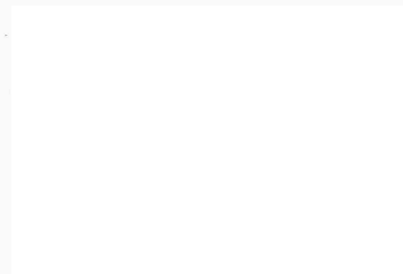
(answer any 1)

Q no	Marks obtained
12	
13	
Sub-total	

Grand total	
--------------------	--

Grand Total in Words.....

Name & Signature of the Examiner
Date.....



**S.J.M. College of Arts, Science and Commerce,
Chandravalli, Chitradurga
Department of Commerce
Certificate Course on "THE WEALTH TAX ACT-1957".2022-23**



--	--	--	--	--	--	--	--

1. Register No.

2. Candidate Name.....

3. Degree.....

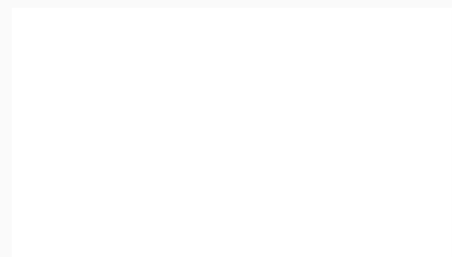
4. Exam (Year/Semester).....

5. Subject.....

6. Exam Date

Candidate Signature :

Invigilator Signature :
Name



**S.J.M. College of Arts, Science and Commerce,
Chandravalli, Chitradurga
Department of Commerce
Certificate Course on "THE WEALTH TAX ACT-1957"
2022-23**




Theory Exam Attendance Sheet

Date: 12-6-2023

Room no-11


Time: 10 AM to 01

Sl. No	Name of Student	Register Number	Course	Signature
1	Abhi, N	WTAC001	II B.Com	Abhi, N
2	A. Sujinivasa Reddy	WTAC002	II B.Com	A. Sujin
3	Ajay. KR	WTAC003	II B.Com	Ajay
4	Abhishek KRJ	WTAC004	II B.Com	Abhishek
5	Ajay. m.c.	WTAC005	II B.Com	Ajay
6	Ajayya, K	WTAC006	II B.Com	Ajayya, K
7	Akshaya, S	WTAC007	II B.Com	Akshaya, S
8	AKHILESH. N	WTAC008	II B.Com	AKHILESH
9	Amith. G	WTAC009	II B.Com	Amith
10	Anurutha. M	WTAC0010	II B.Com	Anurutha. M.
11	Ananya. T	WTAC0011	II B.Com	Ananya. T
12	Aniruddha. K.G	WTAC0012	II B.Com	Aniruddha
13	Ankitha. R.V	WTAC0013	II B.Com	Ankitha
14	Anupama. M.P	WTAC0014	II B.Com	Anupama
15	Anusha. G.P	WTAC0015	II B.Com	Anusha. G.P
16	Aqeeb Saeed	WTAC0016	II B.Com	Aqeeb
17	Aradhana. V	WTAC0017	II B.Com	Aradhana
18	Bindubhree. T	WTAC0018	II B.Com	Bindubhree. T
19	chandan Ranganath BR	WTAC0019	II B.Com	chandan. BR
20	chandan. S	WTAC0020	II B.Com	chandan. S


Signature of the Examiner 1

Date.....

Mohan Kumar M
Name of the Examiner 1 in Block Letters


Signature of the Examiner 2

Date.....

Laxmi Gouth
Name of the Examiner 2 in Block Letters



S.J.M. College of Arts, Science and Commerce,
Chandravalli, Chitradurga

Department of Commerce

Certificate Course on "THE WEALTH TAX ACT-1957"

2022-23


Theory Exam Attendance Sheet

Date: 12-6-23


Room no-12

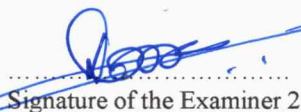
Time: 10 AM to 01 PM

Sl. No	Name of Student	Register Number	Course	Signature
21	Chethan. M	WTAC0021	II B.Com	Chethan
22	Chandan N	WTAC0022	II B.Com	Chandan
23	Darshan. G	WTAC0023	II B.Com	Darshan. G
24	Darshan. P	WTAC0024	II B.Com	Darshan
25	Darshan. P	WTAC0025	II B.Com	Darshan. P
26	Darshan. T	WTAC0026	II B.Com	Darshan. T
27	Dhanya kumar. G. P	WTAC0027	II B.Com	Dhanya kumar. G. P
28	Divya shree. M	WTAC0028	II B.Com	Divya shree. M
29	Girish. H. M	WTAC0029	II B.Com	Girish. H. M
30	Govindaraju. D	WTAC0030	II B.Com	Govindaraju. D
31	Naveen	WTAC0031	II B.Com	Naveen
32	Kiran. P. M	WTAC0032	II B.Com	Kiran. P. M
33	Latha. V	WTAC0033	II B.Com	Latha. V
34	Madhur	WTAC0034	II B.Com	Madhur
35	Mahalakshmi. T	WTAC0035	II B.Com	Mahalakshmi. T
36	Manoj. K	WTAC0036	II B.Com	Manoj. K
37	Manoj. D. R. S.	WTAC0037	II B.Com	Manoj. D. R. S.
38	Mohammed Saif	WTAC0038	II B.Com	Mohammed Saif
39	Nikhil. G. A	WTAC0039	II B.Com	Nikhil. G. A
40	Nikhil. M. S. O	WTAC0040	II B.Com	Nikhil. M. S. O


Signature of the Examiner 1

Date: 12-6-23


Name of the Examiner 1 in Block Letters


Signature of the Examiner 2

Date: 12-6-23


Name of the Examiner 2 in Block Letters



S.J.M. College of Arts, Science and Commerce,
Chandravalli, Chitradurga
Department of Commerce

Certificate Course on "THE WEALTH TAX ACT-1957".2022-23

Theory Exam Attendance Sheet

Date: 12-6-2023

Room no-13

Time: 10 AM to 01 PM

Sl. No	Name of Student	Register Number	Course	Signature
41	Nithin.R	WTAC0041	II B.Com	Nithin.R
42	pavan kumar. B	WTAC0042	II B.Com	p.k.B
43	Meshtam. A	WTAC0043	II B.Com	M
44	Pavithra. S	WTAC0044	II B.Com	Pavithra S
45	POOJA.G.K	WTAC0045	II B.Com	Pooja.G.K
46	Praveen kumar.v	WTAC0046	II B.Com	Praveen kumar.v
47	Popya.C	WTAC0047	II B.Com	Popya.C
48	Radhika. E	WTAC0048	II B.Com	Radhika
49	Rakech. D.R	WTAC0049	II B.Com	Rakech.D.R
50	Shobha.E	WTAC0050	II B.Com	Shobha.E
51	Shashi kanth.S	WTAC0051	II B.Com	Shashi kanth.S
52	Sandeshu.T.	WTAC0052	II B.Com	Sandeshu.T.
53	Shruthi Babu.G.T	WTAC0053	II B.Com	Shruthi
54	sindhya. S.K	WTAC0054	II B.Com	Sindhya.S.K
55	Sumathi.S.J	WTAC0055	II B.Com	Sumathi.S.J
56	Tharun. K.S.	WTAC0056	II B.Com	Tharun.K.S.
57	venkatesh G.B	WTAC0057	II B.Com	venkatesh
58	Varun N.R	WTAC0058	II B.Com	Varun
59	VIJAY .T	WTAC0059	II B.Com	Vijay.T
60	Shrinivasa D.M	WTAC0060	II B.Com	Shrinivasa

Signature of the Examiner 1

Date.....

Name of the Examiner 1 in Block Letters

Signature of the Examiner 2

Date.....

Name of the Examiner 2 in Block Letters

Mohan Kumar M

Laxmikanth



REPORT

Certificate course on “**THE WEALTH TAX ACT-1957**”.Commence from 21-03-2023 to 03-06-2023. After the Completion of the course theory exam was conducted on 06-06-2023.

Certificate course on The Wealth Tax Act-1957 is very important to the students of undergraduate because it exposed them how to maintain parity amongst the Indian taxpayers and to reduce the gap in income between the rich and poor. During this course student will understand the essential of wealth tax and how to maintain in the books of accounts of HUF as well as companies.

This certificate course on Wealth tax Act to know the differences between the Income tax and wealth tax.

PPPPPOOJA



SJM Vidyapeetha (R)




SJM College of Arts, Science and Commerce Chandravalli, Chitradurga

NAAC ACCREDITED 'A' GRADE [CGPA 3.05]

CERTIFICATE

This is to certify that Mr. / Mss. POOJA J K
of B.Com IIIrd semester has successfully completed certificate course on
'The Wealth Tax Act-1957' organised by the Department of Commerce from 21.03.2023 to 03.06.2023
for the academic year 2022-23.


Principal


Head of the Dept.


IQAC Coordinator