

Report on Sensitization to the constitutional obligations




Director
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Sensitization of students and employees of the institution to the constitutional obligations: values, rights, duties and responsibilities of citizens

At SSEBEs ITM, we have faith in, Awareness of the Constitution: Begin by introducing the Constitution of your country, its historical significance, and the principles it upholds. Explain how it serves as the foundation for the rights and responsibilities of citizens.

Fundamental Rights: Educate students and employees of the Institution about the fundamental rights enshrined in the Constitution. These may include rights such as freedom of speech, expression, religion, equality, and the right to education. Emphasize that these rights are not absolute and may have certain limitations to maintain a harmonious Institution.

Civic Responsibilities: Highlight the importance of civic responsibilities, such as voting, paying taxes, obeying laws, respecting others' rights, and participating in community activities. Explain how fulfilling these responsibilities contributes to the overall well-being of the Institution.

Social Justice and Equality: The students of SSEBEs ITM of all branches discuss the constitutional commitment to social justice and equality. Explain the significance of treating all individuals fairly, regardless of their race, gender, religion, or socio-economic background to the students and employees of the SSEBEs ITM Institution. Encourage participants to uphold these values in their daily lives.

Role of Institutions: Explain the various role of SSEBEs ITM institutions in upholding and protecting constitutional values, such as the judiciary, legislature, and executive branches of government. Discuss the importance of an independent judiciary and the rule of law.

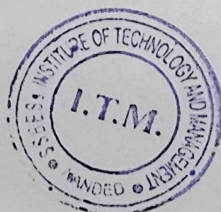
Case Studies and Discussions: Engage students and employees of the SSEBEs ITM Institution in case studies and group discussions that explore real-life scenarios related to constitutional rights and responsibilities. Encourage critical thinking and the ability to empathize with different perspectives.

Freedom of Expression: Discuss about the importance of freedom of expression and the responsible use of this right. Emphasize the need for respectful dialogue, tolerance, and the peaceful resolution of conflicts with students and employees of the SSEBEs ITM Institution.

Rights of Minorities and Marginalized Groups: Highlight the rights of minority communities and marginalized groups, addressing the need for inclusivity and equality. Foster empathy and understanding among students and employees of the institution, promoting a culture of acceptance and respect.

Rights in the Digital Age: Educate students and employees about their rights and responsibilities in the digital realm. Discuss issues such as online privacy, cyberbullying, hate speech, and the responsible use of social media platforms.

Continuous Education: Sensitization should be an ongoing process. Encourage continuous education and engagement with constitutional values, rights, and responsibilities through workshops, seminars, guest lectures, and other initiatives.



Remember to create an inclusive and interactive environment that encourages students and employee's questions, and open dialogue. By sensitizing students and employees to their constitutional obligations, values, rights, duties, and responsibilities, you are helping to foster an informed and responsible citizenry.



Syllabus is framed on Constitution of India by the University:

Draw Read aloud

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M.B.A IV Semester
Functional Electives II (Financial Management) Group B
BUSINESS TAXATION
Course Code: IV/I37-I/DSE/B4

|| University Examination 50 Marks | Internal Assessment 50 Marks | Total 100 Marks||

Learning Objective: The course aims to develop an understanding of the importance of Tax Planning & Tax Management.

UNIT I: Corporate Taxation

Corporate Taxation— Significance of corporate taxation - Basic Concepts and definitions – Residential Status and Scope of Total Income of a Company - Classification of companies for tax purpose - Incomes exempt from tax applicable to company.

Unit II: Assessment of Companies I

Computation of Income from House Property - Income from Business - Capital Gains - Other Sources (Practical examples on Income from House Property and Salary - Income from Business - Capital Gains - Other Sources)

Unit III: Assessment of Companies II

Tax assessment of companies, Set-off and Carry forward of losses, deductions applicable to companies - Computation of Total Income and Tax Liability (Practical examples on Computation of Total Income and Tax Liability).

Unit IV: Tax Planning and Management

Meaning and Scope of Tax Planning and Tax Management, Tax Evasion vs. Tax Avoidance, Various Charges, fines and penalties and circulars of CBDT, Ministry of Finance from time to time.

Unit V: Tax Filing, Returns and Compliances

Tax Filing, Returns and Compliances for companies and practical examples on Tax Filing, Returns and Compliances, Government website of income tax filing, Government of India, Tax practice.

Note: Provisions of Law shall be applicable as per current financial year i.e. for financial year 2021-22 assessment year 2022-23.

Suggested Readings:

1. Gaur and Narang : Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. B. B. Lal & N. Vashisht : Direct Taxes, Pearson Education.
3. Dr. H. C. Mehrotra - Income Tax Law and Practice- Sahitya Bhavan, Agra.



Independence Day Celebration:

On Every 15th August, Independence Day celebration was held in SSEBEs ITM College. Our NSS wing participated in Independence Day. The Event started at 7.45 a.m., few volunteers and physical director was took part in the Republic day parade. The Republic Day was opened with a flag hoist by Director, Dr. Suryakant B Thorat, addressing the gathering. Our honourable Director and Dr. M S Altamash also Mr. V P Joshi, members of the faculty and students were delighted with their wise words for the occasion.



Day was held in a mesmerizing way in the campus in spite of this pandemic situation by following social distancing norms. The morning of the Independence

Day in the college started with a grand morning assembly at exactly 7:45 am with numerous patriots. The flag hoisting was done by our young and energetic Director Dr. S B Thorat of the tricolour flag accompanied by the National anthem and the National song and everyone saluting the National flag created a different ambience in the premises.

It was a pleasant morning on the campus of SSBES ITM College which was fully decorated by the saffron, white and green colours. Later, the students of NSS marched passed according to the rolling of the drum, which was enough to give goose bumps. The campus was filled by the aura of the patriotism all around as the patriotic songs were played in the background.

The colourful programs started with an inspiring speech by the principal of the College. The college had created different sitting arrangements for the students and the school authority



members. The Hod's of the departments also gave a speech followed by the Professor which reminded us of the struggle, blood and scarifies that our freedom fighters did to give us this Independence of life. The principle thanked faculties, student members and all non-teaching staff for making such wonderful arrangements possible every year. The program was held till 10:30 am.



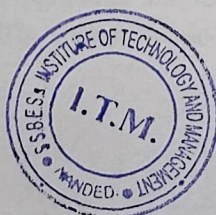
SSEBEs ITM NSS (National Service Scheme) Camp:

At SSEBEs ITM, NSS volunteers generally work in villages, slums and voluntary agencies to complete 120 hours of regular activities during an academic year. As per the fundamental principles of National Service Scheme, a volunteer is expected to remain in constant touch with the community. Hence, it is of Important that a particular village/slum is selected for implementation of NSS programmes. As the NSS volunteer is to live with the members of the community during the 7 days Special Camping Programme and learn from their experience during his/her tenure in NSS, the village/slum should be carefully selected for adoption by NSS unit.

History of NSS:

In India, the idea of involving students in the task of national service dates back to the times of Mahatma Gandhi, the father of the nation. The central theme which he tried to impress upon his student audience time and again, was that they should always keep before them, their social responsibility. The first duty of the students should be, not to treat their period of study as one of the opportunities for indulgence in intellectual luxury, but for preparing themselves for final dedication in the service of those who provided the sinews of the nation with the national goods & services so essential to society. Advising them to form a living contact with the community in whose midst their institution is located, he suggested that instead of undertaking academic research about economic and social disability, the students should do *"something positive so that the life of the villagers might be raised to a higher material and moral level"*.

The post-independence era was marked by an urge for introducing social service for students, both as a measure of educational reform and as a means to improve the quality of educated manpower. The University Grants Commission headed by Dr. Radhakrishnan recommended introduction of national service in the academic institutions on a voluntary basis with a view to developing healthy contacts between the students and teachers on the one hand and establishing a constructive linkage between the campus and the community on the other hand. The details were soon worked out and the Planning Commission sanctioned an outlay of Rs. 5 crores for National Service Scheme (NSS) during the Fourth Five Year Plan. It was stipulated that the NSS programme should be started as a pilot project in select institutions and universities.



The implementation of SSEBEs ITM NSS (National Service Scheme) Camp:



SSEBEs ITM NSS volunteers generally work in villages, the **Maralak village** had to be selected for this NSS camping. So the slums and voluntary agencies to complete 120 hours of regular activities during an institutions academic year. As per the primary principles of National Service Scheme, a volunteer is expected to stay in constant touch with the society. Consequently, foremost of that the particular village/slum is selected for execution of NSS programmes. As the NSS volunteer is to live with the members of the Society throughout the 7 days of the periods. Special Camping Programme and learn from their experience during his/her 7 days of the periods in NSS, the village/slum should be carefully selected for adoption by NSS unit.



Acquisition of a village and area is a very significant programme in NSS. It is significantly better to Centralize attention on one village and take up the task for development approach perspective, than to squander away energy in many locations involving too many activities which may not be completed at all or where the follow up action may not be possible. From this point of view, village acquisition programme should make sure continuity of work vis-a-vis encourage action, implementation and follow up work.

As a first step in this programme, it is necessary to establish contact with more than one village which would help to select a village where 'Leadership' is well established. In other words, selecting a village with proper leadership is very important as the sustained follow up action and evaluation is ensured in such places. To start with, the NSS unit can take the help of the Block Authorities, District Panchayat Officer, District Tribal Welfare Officer, District Medical Officer, Extension Officer of Agriculture, Irrigation and Education Departments for the selection of the village. It is to be noted that the selected villages should be within a short distance from the college so that constant contact can easily be made.

The aim of adoption of village or area is to give new ideas of development to the villagers which would improve their living conditions. Once the trust of the communities is won, they start cooperating with the NSS volunteers and approach them for solution of their problems. One of the important facility that can be rendered by NSS volunteers is circulate information about the latest developments in agriculture, watershed management, wastelands development, non-conventional energy, low cost housing, sanitation, nutrition and personal hygiene, schemes for skill development, income generation, government schemes such as Swachh Bharat, Ayushman Bharat, Accessible India, Digital India, Beti Bachao and Beti Padhao, Environment and Energy Conservation and Education, legal aid, consumer protection and allied field.



The Anatar Rashtriya Yuva Din at SSEBEs ITM under NSS (National Service Scheme):



The scheme now extends to all the **Anatar Rashtriya Yuva Din NSS camp of SSEBEs ITM** has induce among the SSEBEs ITM students, youth an awareness of the realities of life, a better understanding and appreciation of the problems of the people. NSS is, thus, a concrete attempt in making campus relevant to the needs of the community. There are several instances of excellent work and exemplary conduct of NSS units which have earned them respect and confidence of the people. International Youth Day is observed annually on August 12th. It is meant as an opportunity for governments and others to draw attention to youth issues worldwide. During IYD, concerts, workshops, cultural events, and meetings involving national and local government officials and youth organizations take place around the world.

The special camping programmes organised under the themes of 'Youth Against Famine (1973)', 'Youth Against Dirt & Disease (1974-75)', 'Youth for Eco-Development' and "Youth for Rural Reconstruction" 'Youth for National Development and Youth for Literacy (1985-93)' 'Youth for National Integration and Communal Harmony (1993-95)' have resulted in gains both to the community as well as to the students. The theme for the year 1995-96 onwards for Special Camping is Youth for Sustainable Development with focus on Watershed Management and Water land Development'. Themes have been selected in accordance with national priorities. Also, from 1991-92 onwards NSS has launched a nationwide campaign on AIDS Awareness called "Universities Talk AIDS" (UTA) which has earned international attention and appreciation.

