

QUALIFICATION FILE - Standalone NOS

Basics of Business Taxation and Compliance

Type of NOS: Horizontal / Generic

Type of Categories: For ToT , For ToA , General

NCrF/NSQF Level: 5.5

**Submitted By:
Samadhan Samiti**

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Section 1: Basic Details

| | | | |
|------------|---|---|--------------------------------|
| 1. | NOS-Qualification Name | Basics of Business Taxation and Compliance | |
| 2. | Sector(s) | Entrepreneurship | |
| 3. | Sub-sector(s) | Entrepreneurship and Enterprise Development | |
| 4. | Occupation(s) Name <i>(As per Occupational Map or NCO if available.)</i> | Entrepreneur | |
| 5. | Type of Qualification: New | 6. If Type of Qualification is Revised, provide Existing Qualification Details (As per NQR) : a. NOS Name : N/A b. NQR Code: N/A c. Version: N/A | |
| 7. | NOS-Qualification, if Developed in Collaboration with MNC* <i>Multinational Companies (MNCs) and Leading Indian Enterprises including Original Equipment Manufacturer (OEM), Original Design Manufacturer (ODM) and Value-Added Reseller (VAR) - Refer relevant NCVET Guidelines.</i> | a. MNC Name: N/A b. Qualification Name as per MNC: N/A | |
| 8. | National Qualification Register (NQR) Code and Version <i>(Issued after NSQC approval)</i> | a. NQR Code: N/A b. Version: N/A | 9. NCrF/NSQF Level: 5.5 |
| 10. | Brief Description of the Standalone NOS | <p>This occupational standard focuses on developing comprehensive knowledge and practical competence related to business registrations, taxation, and statutory compliances essential for operating a business in India. It enables learners to understand various business registration processes such as GST, Income Tax, IPR, trademark, and quality registrations, along with their importance and compliance requirements. Learners gain clarity on income tax concepts, including classification of income, tax rules for different business entities, deductions, exemptions, return filing, audits, and consequences of non-compliance. The NOS also covers GST-related provisions such as registration, return filing, composition scheme, HSN/SAC classification, and E-way bill compliance. Mentorship and handholding support for enterprise establishment may also be availed by students through our Incubator, the Institute for Industrial Development (IID), which operates in partnership with the Ministry of MSME, Government of India. IID has a</p> | |

strong network of over 2,000 industry mentors who will guide and support these candidates throughout their enterprise development journey. IID will provide mentoring and handholding support to candidates throughout the enterprise development journey for a period of six months.

Eligibility Criteria for Entry for Students/Trainee/Learner/Employee

a. Entry Qualification and Relevant Experience:

| S.No. | NSQF Level | Academic /Tech Education Completed | Specialization (Academic /Tech Education Completed) | LTT/STT Completed | Specialization (LTT/STT Completed) | Academic /Tech Education Pursuing | Specialization (Academic /Tech Education Pursuing) | Previous NSQF Levels Achieved | Relevant Experience in Years | Relevant Specialization | Remarks |
|-------|------------|--|---|-------------------|------------------------------------|--|--|---|------------------------------|-------------------------|---------|
| 1 | 5.5 | Completed 3rd year of 3-year/ 4-years UG | N/A | N/A | N/A | Pursuing 3rd year of 3-year/ 4-years UG and continuing education | N/A | N/A | No Experience required | N/A | N/A |
| 2 | 5.5 | 12th Grade | N/A | N/A | N/A | N/A | N/A | N/A | 4.5 year relevant experience | N/A | N/A |
| 3 | 5.5 | Completed 3-year diploma (after 10th) | N/A | N/A | N/A | N/A | N/A | N/A | 3 year relevant experience | N/A | N/A |
| 4 | 5.5 | N/A | N/A | N/A | N/A | N/A | N/A | Previous relevant Qualification of NSQP Level 5 | 1.5 year relevant experience | N/A | N/A |

11.

b. Age (Please specify age only in case of any legal restrictions) : 18

Training Duration by Modes of Training Delivery

(National Occupational Standard (NOS) duration should from 30 hours to 210 hours. Specify training Duration as per selected training delivery modes and as per requirement of the qualification. Refer Blended Learning Annexure for details)

12.

Training Mode : Blended

| Training Delivery Mode | Theory (Hours) | Practical (Hours) | Total (Hours) |
|------------------------|----------------|-------------------|---------------|
| Classroom (offline) | 0.0 | 60.0 | 60.0 |
| Online | 30.0 | 0.0 | 30.0 |
| Total | 30.0 | 60.0 | 90.0 |

| 13. | Credits Assigned to this NOS- Qualification, Subject to Assessment. <i>(As per National Credit Framework (NCrF))</i> 3.00 | 14. Credits Validity Period <i>(As per NCrF SOP)</i> : N/A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|---|--|-----------|---------|------|--|-----------|---------|------|---------------|-----------|--|--|------------------------------|--|--|--|--|--|--|--|--|--|---------------|-----------|-------------------|--------|--------|-----------|---------|------|--------|-----------|---------|------|-----|-----|-----|------|-----|-----|------|-----|-----|-----|-------|------|
| 15. | Assessment Mode and Criteria | Assessment Mode : Blended Formative assessment marks of the qualification to be included in result calculations. (Formative assessment for a qualification is optional. If the check box is checked, then the specified Formative assessment marks are to be included in the Total .) No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th colspan="2">Formative Assessment (Marks)</th> <th colspan="4">Summative - Physical/Offline Assessments (Marks)</th> <th colspan="4">Summative - Online Assessments (Marks)</th> <th rowspan="2">Total (Marks)</th> <th rowspan="2">Passing %</th> </tr> <tr> <th>Physical /Offline</th> <th>Online</th> <th>Theory</th> <th>Practical</th> <th>Project</th> <th>Viva</th> <th>Theory</th> <th>Practical</th> <th>Project</th> <th>Viva</th> </tr> </thead> <tbody> <tr> <td>N/A</td> <td>N/A</td> <td>0.0</td> <td>50.0</td> <td>0.0</td> <td>0.0</td> <td>50.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>100.0</td> <td>50.0</td> </tr> </tbody> </table> | | | | | | | | | | | | Formative Assessment (Marks) | | Summative - Physical/Offline Assessments (Marks) | | | | Summative - Online Assessments (Marks) | | | | Total (Marks) | Passing % | Physical /Offline | Online | Theory | Practical | Project | Viva | Theory | Practical | Project | Viva | N/A | N/A | 0.0 | 50.0 | 0.0 | 0.0 | 50.0 | 0.0 | 0.0 | 0.0 | 100.0 | 50.0 |
| Formative Assessment (Marks) | | Summative - Physical/Offline Assessments (Marks) | | | | Summative - Online Assessments (Marks) | | | | Total (Marks) | Passing % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Physical /Offline | Online | Theory | Practical | Project | Viva | Theory | Practical | Project | Viva | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N/A | N/A | 0.0 | 50.0 | 0.0 | 0.0 | 50.0 | 0.0 | 0.0 | 0.0 | 100.0 | 50.0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16. | Common Cost Norm Category (I/II/III) <i>(Wherever applicable, as per CCN notification):</i> | III | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17. | Any Licensing requirements for Undertaking Training on this Qualification <i>(Wherever applicable)</i> | N/A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18. | Progression Path after Attaining the Qualification <i>(Please show Professional and Academic progression, as applicable. In case of multiple progression options, mention them separately, including cross sectoral progression.)</i> | N/A NSQF Level: 5.5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19. | Skills Taxonomy | Master Data For The Sector Selected In Basic Details Is Not Available. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | a. Current qualification: <table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | |
|-----|---|--|--|--|---|--|--|---|
| 20. | Content Availability Timeline for this qualification <i>(Within 3 months from NSQC approval date)</i> | S.No. | Language in which MC is being submitted | Student's /Learner's Handbook (Content Availability Timeline) | Teacher's /Trainer's Guide (Content Availability Timeline) | Digital Content (Content Availability Timeline) | Any Other (Content Availability Timeline) | If any other (Content Availability Timeline) |
| | | 1 | English | 05/12/2026 | 05/12/2026 | 05/12/2026 | N/A | N/A |
| 21. | Is Similar NOS(s) available on NQR-if yes, provide details of similar qualifications with justification for developing this qualification | No If yes, NQR Code: N/A Version: N/A Justification: N/A | | | | | | |
| 22. | Is the NOS Amenable to Persons with Disability | Yes If Yes, specify applicable type of Disabilities: | | | | | | |
| | | S.No. | Type of Disability | | | | | |
| | | 1 | Locomotive Disability | | | | | |
| 23. | Is this Qualification for PwD ? | No | | | | | | |
| 24. | List Action Plan/Strategy for Encouraging Active Participation of Women | Preference for Women Entrepreneurs in various Government Schemes like PMEGP and Stand-UpIndia.Additional Subsidy to Women in PMEGP and Many CMEGP Schemes. Additional Support for Women in Rural | | | | | | |
| 25. | Is NOS Suitable to be Offered in Schools /Colleges | Colleges | | | | | | |
| 26. | Name and Contact Details of Submitting / Awarding Body SPOC <i>(In case of Cross-Sectoral or Multi-Skill qualification provide details of both Lead AB and Supporting ABs.)</i> | Name: Mayank Kapoor Email: mayank@iid.org.in Contact No.: 8595940536 Website: https://ab.samadhan.group | | | | | | |
| 27. | Date of Approval by NSQC: N/A | 28. Validity Duration: N/A | | | 29. Next Review Date: 02/18/2029 | | | |

Section 2: Training Related

| Section 2: Training Related | | | | | | | | | | |
|-----------------------------|--|---|------------------------------|----------------------|--|---|------------------------------------|---|------------------------------------|--|
| 1. | Trainer's Qualification and experience in relevant sector (in years) <i>(As per NCVET guidelines. If multiple combinations of qualification and experience are envisaged, mention each combination)</i> | S.No. | Minimum Educational Criteria | Specialization | Relevant Industry Experience Years | Relevant Industry Experience Specialization | Relevant Training Experience Years | Relevant Training Experience Specialization | Remarks | |
| | | 1 | MBA | NA | 5.0 | Business or consultancy experience | 0.0 | NA | Domain Certification is compulsory | |
| | | Trainer's Certification: | | | | | | | | |
| | | S.No. | | Domain Certification | | | Platform Certification | | | |
| 1 | | The Trainer must be certified for the NOS Qualification for Business Taxation and Compliance Management with a minimum acceptable score of eighty percent | | | It is recommended that the assessor be certified for the job role Trainer mapped to the Qualification Pack Assessor VET and Skills with a minimum acceptable score of eighty percent | | | | | |
| 2. | Master Trainer's Qualification and experience in relevant sector (in years) <i>(As per NCVET guidelines. If multiple combinations of qualification and experience are envisaged, mention each combination)</i> | S.No. | Minimum Educational Criteria | Specialization | Relevant Industry Experience Years | Relevant Industry Experience Specialization | Relevant Training Experience Years | Relevant Training Experience Specialization | Remarks | |
| | | 1 | MBA | NA | 7.0 | Business or consultancy experience | 6.0 | Similar Domain | Domain Certification is compulsory | |
| | | Master Trainer's Certification: | | | | | | | | |
| | | | | | | | | | | |
| 3. | Tools and Equipment Required for Training | Yes | | | | | | | | |

Section 3: Assessment Related

| 1. | <p>Assessor's Qualification and experience in relevant sector (in years) <i>(As per NCVET guidelines. If multiple combinations of qualification and experience are envisaged, mention each combination)</i></p> | | | | | | | | | | | | |
|-----------|---|--|-------------------------------------|-----------------------|--------------------------------|---|--------------------------------|---|------------------------------------|-------|----------------------|------------------------|---|
| | | S.No. | Minimum Educational Criteria | Specialization | Relevant Industry Years | Relevant Industry Specialization | Relevant Training Years | Relevant Training Specialization | Remarks | | | | |
| | | 1 | MBA | NA | 3.0 | Business or consultancy experience | 0.0 | NA | Domain Certification is compulsory | | | | |
| | | <p>Assessor's Certification:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;">S.No.</th> <th style="width: 45%; text-align: center;">Domain Certification</th> <th style="width: 40%; text-align: center;">Platform Certification</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">The Assessor must be certified for the NOS Qualification for Business Taxation and Compliance Management with a minimum acceptable score of eighty percent</td> <td style="text-align: center;">It is recommended that the assessor be certified for the job role Assessor mapped to the Qualification Pack Assessor VET and Skills with a minimum acceptable score of Ninety percent</td> </tr> </tbody> </table> | | | | | | | | S.No. | Domain Certification | Platform Certification | 1 |
| S.No. | Domain Certification | Platform Certification | | | | | | | | | | | |
| 1 | The Assessor must be certified for the NOS Qualification for Business Taxation and Compliance Management with a minimum acceptable score of eighty percent | It is recommended that the assessor be certified for the job role Assessor mapped to the Qualification Pack Assessor VET and Skills with a minimum acceptable score of Ninety percent | | | | | | | | | | | |

| | | | | | | | | | |
|-----------|--|--------------|-------------------------------------|-----------------------|--------------------------------|---|--------------------------------|---|------------------------------------|
| 2. | <p>Proctor's Qualification and experience in relevant sector (in years) <i>(As per NCVET guidelines. If multiple combinations of qualification and experience are envisaged, mention each combination)</i></p> | | | | | | | | |
| | | S.No. | Minimum Educational Criteria | Specialization | Relevant Industry Years | Relevant Industry Specialization | Relevant Training Years | Relevant Training Specialization | Remarks |
| | | 1 | MBA | NA | 3.0 | Business or consultancy experience | 0.0 | NA | Domain Certification is compulsory |
| | | | | | | | | | |

| | | | | | | | | | |
|--|--|--------------|-------------------------------------|-----------------------|--------------------------------|---|--------------------------------|---|------------------------------------|
| | | | | | | | | | |
| | | S.No. | Minimum Educational Criteria | Specialization | Relevant Industry Years | Relevant Industry Specialization | Relevant Training Years | Relevant Training Specialization | Remarks |
| | | 1 | MBA | NA | 7.0 | Business or consultancy experience | 0.0 | NA | Domain Certification is compulsory |
| | | | | | | | | | |

| 3. | Master Assessor's/Proctor's Qualification and experience in relevant sector (in years) <i>(As per NCVET guidelines. If multiple combinations of qualification and experience are envisaged, mention each combination)</i> | Master Assessor's Certification: | | | | | | |
|-------|---|--|-------|----------------------|------------------------|---|--|---|
| | | <table border="1"> <thead> <tr> <th>S.No.</th> <th>Domain Certification</th> <th>Platform Certification</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>The Assessor must be certified for the NOS Qualification for Business Taxation and Compliance Management with a minimum acceptable score of ninety percent</td> <td>It is recommended that the assessor be certified for the job role Assessor mapped to the Qualification Pack Assessor VET and Skills with a minimum acceptable score of Ninety percent</td> </tr> </tbody> </table> | S.No. | Domain Certification | Platform Certification | 1 | The Assessor must be certified for the NOS Qualification for Business Taxation and Compliance Management with a minimum acceptable score of ninety percent | It is recommended that the assessor be certified for the job role Assessor mapped to the Qualification Pack Assessor VET and Skills with a minimum acceptable score of Ninety percent |
| S.No. | Domain Certification | Platform Certification | | | | | | |
| 1 | The Assessor must be certified for the NOS Qualification for Business Taxation and Compliance Management with a minimum acceptable score of ninety percent | It is recommended that the assessor be certified for the job role Assessor mapped to the Qualification Pack Assessor VET and Skills with a minimum acceptable score of Ninety percent | | | | | | |
| 4. | Tools and Equipment Required for Assessment | Same as for training | | | | | | |

Section 4: Evidence of the need for the Standalone NOS Qualification

| | | | | |
|-----------|--|-------------------------|--|-------------------------------------|
| 1. | Government /Industry initiatives/ requirement (Yes/No) : Yes | | | |
| | S.No. | Remarks/Document | | |
| | 1 | Government Initiative | | |
| | 2 | Government Initiative | | |
| 2. | Number of Industry validation provided: Agnistoka Technology, IOCFC INDIA, KSP EQUIPMENTS, ESPACIA DECORATORZ, MANJU ENTERPRISES, FOODMART AGRO ENGINEERING, Nuti Food Science, S K Engineering Works, Kritti Wash Equipments Pvt Ltd, Manmachine Works Pvt Ltd, WOW Go Green LLP, Eco Green Tech Solution, Esniff Devices Pvt Ltd, Shree Ganesh Recycling Pvt Ltd, TERRON INDIA PVT LTD, Vital Van Gaurd, Thave Engineering Corporation, Antriksh Photonergy, Metropod EV Private Limited, Nutrelis Agro Food, R Mech Machines LLP, D Art International, Concept of Superfood LLP, Saurdisha Innovations Pvt Ltd, Craft Tree Academy, Microtech Engineering, Technic Pharma Equipments, SPEC Engineering and Consulta, Zigma Machinery and Equipment, Startup Business and Property | | | |
| 3. | Estimated number of learners to be trained: | | | |
| | S.No. | Year | Estimated trainings of total Candidates | Estimated trainings of women |
| | 1 | 2024 - 2025 | 0 | 0 |
| | 2 | 2025 - 2026 | 360 | 36 |
| | 3 | 2026 - 2027 | 360 | 36 |
| | Total | | 0 | 0 |

4. Evidence of Concurrence/Consultation with Line Ministry/State Departments (in case of Regulated sectors) : No

Annexure: Evidence of Level

| NSQF Domain | Key requirements of the job role/ outcome of the qualification | How the job role/ outcomes relate to the NSQF Level Descriptor |
|---|---|---|
| Professional Theoretical Knowledge/Process | <p>Advanced knowledge about a multidisciplinary/ interdisciplinary/ crossdisciplinary field of technology/ skills/ job role, with specialized in depth knowledge in one or more related fields. Has awareness and knowledge of the emerging and futuristic developments and issues in the chosen fields of technology/ skills/ job role. Has advanced understanding and Knowledge about the Change management processes and systems. Acquired advanced knowledge and skills on a wide range of sources for identifying problems and issues relating to the chosen fields of learning, and future improvements Advanced multidisciplinary and specialized knowledge Proficient in interdisciplinary knowledge including tech with specialized expertise in related fields; knowledgeable in emerging trends, change management, and problem-solving.</p> | <p>The learner possesses comprehensive theoretical and practical knowledge of entrepreneurship processes, including market research, business planning, financial forecasting, and regulatory frameworks. The qualification enables understanding of non-routine and unpredictable business scenarios, equipping the individual to design feasible business models, assess risks, and make informed strategic decisions. The learner is proficient in interpreting economic trends, legal compliance, and operational strategies essential for enterprise success. This matches Level 5.5 by integrating broad theoretical and technical knowledge across various domains required for complex entrepreneurial processes.</p> |
| Professional and Technical Skills/ Expertise/ Professional Knowledge | <p>Possesses a range of advanced cognitive, professional and technical skills required for performing and accomplishing complex tasks relating to the chosen fields of technology/ skills/ job role. Wide range of cognitive and practical skills required to create innovative and feasible solutions to complex problems and situations in uncertain environment. Project Management Skills, Understanding and application of techno-commercial aspect of technology/ associated skills or job role. Skills to adapt to the future of work and to the demands of the fast pace of innovations and technological developments. Social Intelligence Advanced Technical and Managerial Skills Proficiently skilled in advanced cognitive abilities, project management, techno-commercial aspects, and future adaptability, with social intelligence.</p> | <p>At this level, the individual is skilled in business model development, digital marketing, financial management, product innovation, customer engagement, and use of modern entrepreneurial tools and technologies (e.g., CRM, ERP, financial software). Learners can handle complex tasks, troubleshoot issues, and apply technical and business acumen in diverse contexts. They are capable of making data-driven decisions, navigating uncertainties, and aligning operations with business goals. The depth and breadth of their skills reflect Level 5.5 competencies enabling the execution of entrepreneurial functions with autonomy, precision, and innovation.</p> |
| Employment Readiness & Entrepreneurship Skills & Mind-set /Professional Skill | <p>Excellent leadership, Communication, collaboration and organizational skills, Possesses Administrative outlook and leadership traits for managing technical workforce. Effective mentoring, people management, listening, delegation skills, Organisation and Time Management, Creative thinking and Innovation, Good logical and mathematical analysis/ simulation modelling skills, Complete understanding of social, political, natural and work environment. Organizing, analyzing, interpreting and acting on the information and effectively communicating and presenting/ using its outcome for decision making. A keen sense of observation, enquiry, and capability for asking relevant/ appropriate questions, Managing complex technical or professional activities or projects, requiring effective, envisioning, planning and full personal responsibility for output of own work as well as for the outputs of the group as a member of the group/team, Apply leadership skills to manage people and resources for achieving organizational objectives and outcomes. Emotional Intelligence Leadership, effective resource management Dynamic leader with exceptional organizational, communication and mentoring skills, capable of driving innovation for optimal group performance.</p> | <p>The course fosters an entrepreneurial mind-set, critical thinking, problem-solving, digital literacy, and leadership skills. Learners are trained in communication, negotiation, networking, and pitching to investors, aligning with the need for both employment readiness and self-employment orientation. They understand legal, financial, and digital ecosystems, and are prepared to initiate and scale ventures or work in entrepreneurial roles within organizations. The skill set supports professional and business independence, as defined at Level 5.5, and encourages innovative thinking and opportunity recognition.</p> |
| | <p>Applies advanced theoretical knowledge and specialized professional and technical skills involving complex variable environment and contexts, Effective understanding, monitoring and supervision of critical parameters and KPIs or others, Evaluation and improvement of processes, procedures and work or study activities, Examine and assess the implications and consequences of emerging developments and critical issues. Make judgement in a range of situations by critically reviewing and consolidating</p> | <p>The learner is capable of planning and executing entrepreneurial ventures with minimal supervision, demonstrating mastery over tools and techniques required for venture development and operations. They apply analytical and</p> |

| | | |
|------------------------------------|---|---|
| Broad Learning Outcomes/Core Skill | evidences and risks, Constantly and regularly pursue self paced and selfdirected learning to upgrade knowledge and skills that will help accomplish complex tasks or pursue education and research. Can identifying problems and issues relating to the chosen fields of learning, and ways of future improvements, Exercises judgement based on evaluation of evidence from a range of sources to arrive at a solutions to complex real life problems in chosen fields of technology/ skills/ job role.Judgement in complex problemsApplies advanced technical skills, monitors critical parameters, evaluates and improves processes, and solves complex problems with evidence based judgement in complex problems. | evaluative skills to real-worldproblems, identify market gaps, andimplement effective solutions. Outcomesinclude effective communication, numericalproficiency, legal understanding, and resourcemobilization, ensuring success in bothentrepreneurial and intrapreneurial settings.These core skills reflect Level 5.5 descriptors,which emphasize broad cognitive andpractical competencies in variable, oftenunpredictable contexts. |
| Responsibility | At level 5.5 the candidate is a Manager/ Technical Manager/ product Manager or equivalent. At level 6.0 the candidate is a Senior Manager/ Senior Technical Manager/ Sr. Product Manager or equivalent. Is responsible for managing a bigger independent unit/ business activity/ project, Responsible for managing activities like planning, resourcing, processes, people, within broad parameters and with complete accountability for determining, achieving and evaluating personal and group outcomes. Effective delegation and monitoring, Exercise full management and supervision of unpredictable work;, Responsible for the work of others. Change agent, Team Building, The exercise of full personal responsibility and accountability for the initiatives undertaken and the outputs/outcomes of own work as well as of the group as a team member/ leadeVertical/ Business unit management Manager or Senior ManagerAccountable leader effectively manages independent units/projects, delegates, supervises and drives change with full responsibility and team building. | The individual assumes full responsibility fortheir work and the outcomes of theirenterprise, including financial, legal, andsocial impacts. They are capable of managingteams, delegating tasks, ensuring compliance,and meeting customer expectations. Thelearner shares responsibility in collaborativesettings while also being independentlyaccountable for strategic decisions. Thisaligns with the Level 5.5 expectation of takingcharge in a lead entrepreneurial role and beinganswerable for business outcomes, indicating readiness for both leadership and accountability in professional practice. |

Annexure: Tools and Equipment (Lab Set-Up)

List of Tools and Equipment

Batch Size : 30

| S.No. | Tool or Equipment Name | Specification | Tool or Equipment ratio per the number of learners | Remarks |
|-------|------------------------|--|--|---------|
| 1 | Computer or Laptop | Eight GB RAM with Twelve GHZ total processing speed with two GB Graphics memory with MS OFFICE | 1:1 | - |

Classroom Aids

The aids required to conduct sessions in the classroom are:

| | |
|-------|---|
| S.No. | Aids required to conduct sessions in the classroom / Equipment Name |
| 1 | Laptop, Projector, Whiteboard, Whiteboard Marker, Whiteboard Duster |

Annexure: Industry Validations Summary

Agnistoka Technology, IOCFC INDIA, KSP EQUIPMENTS, ESPACIA DECORATORZ, MANJU ENTERPRISES, FOODMART AGRO ENGINEERING, Nuti Food Science, S K Engineering Works, Kritti Wash Equipments Pvt Ltd, Manmachine Works Pvt Ltd, WOW Go Green LLP, Eco Green Tech Solution, Esniff Devices Pvt Ltd, Shree Ganesh Recycling Pvt Ltd, TERRON INDIA PVT LTD, Vital Van Gaurd, Thave Engineering Corporation, Antriksh Photonergy, Metropod EV Private Limited, Nutrelis Agro Food, R Mech Machines LLP, D Art International, Concept of Superfood LLP, Saurdisha Innovations Pvt Ltd, Craft Tree Academy, Microtech Engineering, Technic Pharma Equipments, SPEC Engineering and Consulta, Zigma Machinery and Equipment, Startup Business and Property

Annexure: Training Details

Training and Employment Projections:

| S.No. | Year | Estimated trainings of total Candidates | Estimated trainings of women | Estimated trainings of Persons with Disabilities (PwDs) |
|-------|-------------|---|------------------------------|---|
| 1 | 2024 - 2025 | 0 | 0 | 0 |
| 2 | 2025 - 2026 | 360 | 36 | 0 |
| 3 | 2026 - 2027 | 360 | 36 | 0 |
| Total | | 0 | 0 | 0 |

Annexure: Blended Learning

Blended Learning Estimated Ratio and Recommended Tools:

Refer NCVET Guidelines for Blended Learning for Vocational Education, Training and Skilling available on:

<https://ncvet.gov.in/wp-content/uploads/2023/01/Guidelines-for-Blended-Learning-for-Vocational-Education-Training-Skilling.pdf>

| S.No. | Components of the MC | List Recommended Tools for all Selected Components | Offline:Online Ratio |
|-------|--|--|----------------------|
| 1 | Theory/ Lectures - Imparting theoretical and conceptual knowledge | LMS and its associated resources Preferably integrated with ABs own LMS Solution | 3:4 |
| 2 | Imparting Soft Skills, Life Skills, and Employability Skills /Mentorship to Learners | LMS and its associated resources Preferably integrated with ABs own LMS Solution | 3:4 |
| 3 | Showing Practical Demonstrations to the learners | LMS and its associated resources Preferably integrated with ABs own LMS Solution | 4:3 |
| 4 | Tutorials/ Assignments/ Drill/ Practise | LMS and its associated resources Preferably integrated with ABs own LMS Solution | 4:3 |
| 5 | Proctored Monitoring/ Assessment/ Evaluation/ Examinations | LMS and its associated resources Preferably integrated with ABs own LMS Solution | 1:3 |
| 6 | On the Job Training (OJT)/ Project Work Internship /Apprenticeship Training | NA | 1:0 |

Annexure: Standalone NOS-Performance Criteria Details

| | | |
|-----------|----------------------|---|
| 1. | Description : | <p>This occupational standard equips aspiring entrepreneurs with practical knowledge and strategic skills required to leverage banking, financial, and digital systems for sustained business operations and scalable growth. Learners will gain competencies in aligning marketing strategies with financial planning, managing operational cash flow, applying digital marketing for product visibility, and using platforms like ONDC to enhance market access. The standard also covers funding strategies, business expansion models like franchising and IPOs, SEBI regulations, and planning exit strategies with clear financial valuation and stakeholder alignment. Emphasis is placed on integrating customer feedback, brand building, performance metrics, and business transition planning to ensure long-term sustainability and operational excellence. Mentorship and handholding support for enterprise establishment may also be availed by students through our Incubator, the Institute for Industrial Development (IID), which operates in partnership with the Ministry of MSME, Government of India. IID has a strong network</p> |
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| | | of over 2,000 industry mentors who will guide and support these candidates throughout their enterprise development journey. | | | | | | | | | | | | | | | | | | | | |
|--------------|---|---|--------------|--|---|---|---|--|---|--|---|---|---|---|---|--|---|--|---|---|---|---|
| 2. | Scope : | To develop entrepreneurial skills in business taxation and compliance management. | | | | | | | | | | | | | | | | | | | | |
| | | To be competent, the user/individual on the job must be able to: | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>S.No.</th> <th>Elements and Performance Criteria(PC)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>explain different types of business registrations including GST, Income Tax, IPR, trademark, and quality registrations and describe their importance for businesses</td> </tr> <tr> <td>2</td> <td>identify applicable business registrations based on business nature and complete sample application forms for GST, Income Tax, trademark, and quality registration</td> </tr> <tr> <td>3</td> <td>prepare and maintain a checklist of documents required for various business registrations and basic registration records</td> </tr> <tr> <td>4</td> <td>explain the process of ITR filing and audit requirements applicable to different businesses</td> </tr> <tr> <td>5</td> <td>file a sample online ITR using given financial data and verify basic filing steps</td> </tr> <tr> <td>6</td> <td>compare tax rules applicable to proprietorships, partnerships, and companies using a structured comparison chart</td> </tr> <tr> <td>7</td> <td>classify different types of income under appropriate heads of income for taxation purposes using case examples</td> </tr> <tr> <td>8</td> <td>list the importance of timely filing of income tax returns and relate it to compliance and business credibility</td> </tr> <tr> <td>9</td> <td>differentiate between tax avoidance and tax evasion with suitable business-related examples</td> </tr> </tbody> </table> | S.No. | Elements and Performance Criteria(PC) | 1 | explain different types of business registrations including GST, Income Tax, IPR, trademark, and quality registrations and describe their importance for businesses | 2 | identify applicable business registrations based on business nature and complete sample application forms for GST, Income Tax, trademark, and quality registration | 3 | prepare and maintain a checklist of documents required for various business registrations and basic registration records | 4 | explain the process of ITR filing and audit requirements applicable to different businesses | 5 | file a sample online ITR using given financial data and verify basic filing steps | 6 | compare tax rules applicable to proprietorships, partnerships, and companies using a structured comparison chart | 7 | classify different types of income under appropriate heads of income for taxation purposes using case examples | 8 | list the importance of timely filing of income tax returns and relate it to compliance and business credibility | 9 | differentiate between tax avoidance and tax evasion with suitable business-related examples |
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| 9 | differentiate between tax avoidance and tax evasion with suitable business-related examples | | | | | | | | | | | | | | | | | | | | | |
| 3. | Elements and Performance Criteria: | | | | | | | | | | | | | | | | | | | | | |

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| 10 | identify common tax deductions and exemptions available to individuals and businesses under the Income Tax Act |
| 11 | prepare a checklist of allowable deductions and exemptions applicable to sample business transactions |
| 12 | explain the process of filing revised returns and belated returns and identify situations where they are applicable |
| 13 | revise a filed tax return and submit a belated return on the income tax portal using dummy data |
| 14 | identify penalties and consequences related to late filing or non-compliance of tax returns |
| 15 | explain the purpose of GST registration and the need for GSTIN for conducting taxable supplies |
| 16 | complete a sample GST registration form with correct business and statutory details |
| 17 | explain GST compliance requirements including GSTR filing timelines, eligibility for the GST composition scheme, and the role of the E-way bill system |
| 18 | fill a sample GSTR form, assign correct HSN/SAC codes, and prepare a compliance calendar covering ITR, GST returns, and E-way bill due dates |

The individual on the job needs to know and understand:

| S.No. | Knowledge and Understanding(KU) |
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| 1 | Explain the concept types and importance of statutory business registrations including GST Income Tax IPR trademark and quality registrations |

4. Knowledge and Understanding (KU):

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| 2 | Identify registration requirements based on business nature structure and scale of operations |
| 3 | Explain documentation requirements and record maintenance for business and tax registrations |
| 4 | Explain the process timelines and compliance requirements of income tax return filing |
| 5 | Identify audit applicability criteria for different forms of business entities |
| 6 | Explain the structure and basic steps involved in online filing and verification of income tax returns |
| 7 | Compare tax rules applicability and compliance requirements for proprietorship partnership and company forms |
| 8 | Classify different types of income under appropriate heads of income for taxation purposes |
| 9 | Explain the importance of timely tax filing in ensuring compliance credibility and avoidance of penalties |
| 10 | Differentiate between tax avoidance and tax evasion using business-related illustrations |
| 11 | Identify common deductions exemptions and tax benefits available under the Income Tax Act |
| 12 | Explain procedures for filing revised returns and belated returns and the situations in which they apply |
| 13 | Identify penalties interest and consequences arising from late filing or non-compliance of tax returns |
| 14 | Explain the purpose scope and applicability of GST registration and GSTIN for taxable supplies |
| 15 | Explain GST compliance requirements including return filing timelines composition scheme eligibility and E-way bill |

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| | | | provisions |
| | | 16 | Identify the eligibility criteria and benefits of opting for the GST Composition Scheme |
| | | 17 | Outline the rules conditions and usage of way bills in the transport of goods under GST |
| | | | |
| | | User/individual on the job needs to know how to: | |
| | | S.No. | Generic Skills(GS) |
| | | 1 | Customer feedback analysis |
| | | 2 | Networking skills |
| | | 3 | Relationship building |
| | | 4 | Decision making e g to grow or not |
| | | 5 | Critical evaluation eg expansion options |
| | | 6 | Strategic thinking |
| | | 7 | Goal orientation |
| | | 8 | Communication written digital verbal |
| | | 9 | Time and task management |
| | | 10 | Adaptability in timelines |
| | | 11 | Analytical reasoning |
| | | 12 | Problem solving |
| | | 13 | Planning and organizing |
| | | 14 | Digital literacy |
| 5. | Generic Skills (GS): | | |

Annexure: Standalone NOS-Detailed Assessment Criteria

Ensure the Assessment Mode and Criteria under Basic Details are mapped to the Standalone NOS-Detailed Assessment Criteria.

Detailed PC-wise assessment criteria and assessment marks for the NOS are as follows (Refer NCVET Guidelines):

| Learning Outcomes | Formative Assessment (Marks) | Theory Marks | Practical Marks | Project Marks | Viva Marks |
|---|-------------------------------------|---------------------|------------------------|----------------------|-------------------|
| explain different types of business registrations including GST, Income Tax, IPR, trademark, and quality registrations and describe their importance for businesses | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| identify applicable business registrations based on business nature and complete sample application forms for GST, Income Tax, | N/A | 2.0 | 2.0 | 0.0 | 0.0 |

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| trademark, and quality registration | | | | | |
| prepare and maintain a checklist of documents required for various business registrations and basic registration records | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| explain the process of ITR filing and audit requirements applicable to different businesses | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| file a sample online ITR using given financial data and verify basic filing steps | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| compare tax rules applicable to proprietorships, partnerships, and companies using a structured comparison chart | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| classify different types of income under appropriate heads of income for taxation purposes using case examples | N/A | 3.0 | 3.0 | 0.0 | 0.0 |

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| list the importance of timely filing of income tax returns and relate it to compliance and business credibility | N/A | 2.0 | 2.0 | 0.0 | 0.0 |
| differentiate between tax avoidance and tax evasion with suitable business-related examples | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| identify common tax deductions and exemptions available to individuals and businesses under the Income Tax Act | N/A | 2.0 | 2.0 | 0.0 | 0.0 |
| prepare a checklist of allowable deductions and exemptions applicable to sample business transactions | N/A | 2.0 | 2.0 | 0.0 | 0.0 |
| explain the process of filing revised returns and belated returns and identify situations where they are applicable | N/A | 3.0 | 3.0 | 0.0 | 0.0 |

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|--|-----|-----|-----|-----|-----|
| revise a filed tax return and submit a belated return on the income tax portal using dummy data | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| identify penalties and consequences related to late filing or non-compliance of tax returns | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| explain the purpose of GST registration and the need for GSTIN for conducting taxable supplies | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| complete a sample GST registration form with correct business and statutory details | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| explain GST compliance requirements including GSTR filing timelines, eligibility for the GST composition scheme, and the role of the E-way bill system | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| fill a sample GSTR | | | | | |

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|---|------------|-------------|-------------|------------|------------|
| form, assign correct HSN/SAC codes, and prepare a compliance calendar covering ITR, GST returns, and E-way bill due dates | N/A | 3.0 | 3.0 | 0.0 | 0.0 |
| Total | 0.0 | 50.0 | 50.0 | 0.0 | 0.0 |

Categorization of Learning Outcomes and Detailed Assessment Criteria : N/A