

## Model Curriculum



# Model Curriculum

**NOS Name: Basics of Business Taxation and Compliance**

**NOS Code: IID/N0061**

**Qualification Version: 1.0**

**NSQF Level: 5.5**

**Model Curriculum Version: 1.0**

**Samadhan Samiti**

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## Training Parameters

<b>Sector</b>	Management															
<b>Sub-Sector</b>	Entrepreneurship															
<b>Occupation</b>	Entrepreneur															
<b>Country</b>	India															
<b>NSQF Level</b>	5.5															
<b>Aligned to NCO/ISCO/ISIC Code</b>	NCO 2015/ 1120.3500															
<b>Minimum Educational Qualification and Experience</b>	<p><b>a. Entry Qualification &amp; Relevant Experience:</b></p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Academic/Skill Qualification (with Specialization - if applicable)</th> <th>Required Experience (with Specialization - if applicable)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Completed 3rd year of 3-year/ 4-years UG or Pursuing 3rd year of 3-year/ 4-years UG and continuing education</td> <td>No Experience required</td> </tr> <tr> <td>2</td> <td>Completed 3-year diploma (after 10th)</td> <td>3 Years of relevant professional experience.</td> </tr> <tr> <td>3</td> <td>12th Grade pass</td> <td>4.5 Years of relevant professional experience.</td> </tr> <tr> <td>4</td> <td>Previous relevant Qualification of NSQF Level 5</td> <td>1.5 Years of relevant professional experience.</td> </tr> </tbody> </table> <p>Age: 18</p>	S. No.	Academic/Skill Qualification (with Specialization - if applicable)	Required Experience (with Specialization - if applicable)	1	Completed 3rd year of 3-year/ 4-years UG or Pursuing 3rd year of 3-year/ 4-years UG and continuing education	No Experience required	2	Completed 3-year diploma (after 10th)	3 Years of relevant professional experience.	3	12th Grade pass	4.5 Years of relevant professional experience.	4	Previous relevant Qualification of NSQF Level 5	1.5 Years of relevant professional experience.
S. No.	Academic/Skill Qualification (with Specialization - if applicable)	Required Experience (with Specialization - if applicable)														
1	Completed 3rd year of 3-year/ 4-years UG or Pursuing 3rd year of 3-year/ 4-years UG and continuing education	No Experience required														
2	Completed 3-year diploma (after 10th)	3 Years of relevant professional experience.														
3	12th Grade pass	4.5 Years of relevant professional experience.														
4	Previous relevant Qualification of NSQF Level 5	1.5 Years of relevant professional experience.														
<b>Pre-Requisite License or Training</b>	NA															
<b>Minimum Job Entry Age</b>	18 years															
<b>Last Reviewed On</b>	13th February 2026															
<b>Next Review Date</b>	12th February 2029															
<b>NSQC Approval Date</b>	13th February 2026															
<b>QP Version</b>	1.0															
<b>Model Curriculum Creation Date</b>	13th February 2026															
<b>Model Curriculum Valid Up to Date</b>	12th February 2029															
<b>Model Curriculum Version</b>	1.0															
<b>Minimum Duration of the Course</b>	90 Hours 00 Minutes															

<b>Maximum Duration of the Course</b>	90 Hours 00 Minutes
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## Program Overview

This section summarizes the end objectives of the program along with its duration.

### Training Outcomes

At the end of the program, the learner should have acquired the listed knowledge and skills.

- Describe the process of filing ITR and outline audit requirements for businesses.
- Compare tax rules across proprietorships, partnerships, and companies.
- Classify different income types under appropriate tax heads with case examples.
- State the importance of timely ITR filing for individuals and businesses.
- Differentiate between tax avoidance and tax evasion using examples.
- List common deductions and exemptions available under the Income Tax Act.
- Demonstrate the process of revising a return and filing a belated return on the online portal.
- Identify penalties and consequences for late filing of tax returns.
- Explain the purpose of GST registration, GSTIN, and eligibility for the composition scheme.
- Complete sample GST registration and assign HSN/SAC codes to goods and services.
- Describe the process, timelines, and compliance requirements for filing GSTR forms and the E-way bill system.

### Compulsory Modules

The table lists the modules and their duration corresponding to the respective NOS.

NOS and Module Details	Theory Duration (in Hours)	Practical Duration (in Hours)	Project Work Duration (in Hours)	On-the-Job Training Duration (Recommended)	Total Duration (in Hours)
<b>IID/N0061: Basics of Business Taxation and Compliance</b> NOS Version No. 1 NSQF Level 5.5	30	60	0	0	90
<b>Module 1: Basics of Business Taxation and Compliance</b>	30	60	0	0	90
<b>Total Duration</b>	<b>30</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>90</b>

## Module Details

### Module 1: Basics of Business Taxation and Compliance

*Mapped to IID/N0061*

#### Terminal Outcomes:

- Prepare, review and submit income tax returns in accordance with applicable laws for various business types.
- Apply income tax rules, deductions, and exemptions to ensure tax compliance and reduce liability.
- Register a business under GST and comply with classification, invoicing, and return filing procedures.
- Handle revised, belated, and corrected filings for income tax and GST returns.
- Ensure full adherence to timelines and documentation related to income tax, GST, and E-Way Bills.

<b>Duration: 30:00 Hours</b>	<b>Duration: 60:00 Hours</b>
<b>Theory – Key Learning Outcomes</b>	<b>Practical – Key Learning Outcomes</b>
<p>By the end of this module, learners will be able to:</p> <ul style="list-style-type: none"> <li>• Explain various types of business registrations process and their importance like GST, Income Tax, IPR, trademark, and quality registrations.</li> <li>• State the process of ITR filing and audit requirements for businesses.</li> <li>• Compare tax rules for different types of entities such as proprietorships, partnerships, and companies.</li> <li>• Classify income under different heads for taxation purposes.</li> <li>• List the importance of filing income tax returns on time.</li> <li>• State the difference between tax avoidance and tax evasion with examples.</li> <li>• List common tax deductions and exemptions available to individuals and businesses.</li> <li>• Understand the process of filing revised and belated returns.</li> <li>• Identify penalties and consequences of late filing of tax returns.</li> <li>• State the purpose of GST registration and the need for GSTIN.</li> </ul>	<p>By the end of this module, learners will be able to:</p> <ul style="list-style-type: none"> <li>• Identify the required business registrations and complete sample application forms for GST, Income Tax, trademark, or quality registration.</li> <li>• Prepare a checklist of documents needed for different business registrations and maintain basic registration records.</li> <li>• File a sample online ITR form with financial data.</li> <li>• Revise a tax return and file a belated return on the income tax portal.</li> <li>• Make a comparison chart of tax rules for proprietorship, partnership, and company.</li> <li>• Identify different types of incomes into correct tax heads using case examples.</li> <li>• Prepare a checklist of deductions allowed under the Income Tax Act.</li> <li>• Complete a sample GST registration form with business details.</li> <li>• Assign correct HSN/SAC codes to goods and services.</li> <li>• Prepare a simple calendar showing due dates for ITR filing, GST returns, E-way bills, and other tax compliances.</li> </ul>

<ul style="list-style-type: none"> <li>• Understand the process and timelines of filing GSTR forms.</li> <li>• State eligibility conditions for GST composition scheme.</li> <li>• State the role and compliance requirements of the E-way bill system.</li> </ul>	<ul style="list-style-type: none"> <li>• Classify sample business transactions to identify applicable tax deductions, exemptions, and penalties.</li> <li>• Fill a sample GSTR form using dummy business data and record basic compliance details.</li> </ul>
<b>Classroom Aids:</b>	
Computer, Projector, White Board, Marker and Duster.	
<b>Tools, Equipment and Other Requirements</b>	
MS Office	

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 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.

## Annexure

### Trainer Requirements

Trainer Prerequisites						
Minimum Educational Qualification	Specialization	Relevant Industry Experience		Training Experience		Remarks
		Years	Specialization	Years	Specialization	
MBA from a UGC Recognized University with More than 5 years of business or consultancy experience.	Business Consultation, Management, and Entrepreneurship	5	Business Consultation, Management, and Entrepreneurship	NA	NA	NA

### Trainer Certification

Trainer Certification	
Domain Certification	Platform Certification
The Trainer must be certified for the Qualification: “Basics of Business Taxation and Compliance”, mapped to NOS Code: “IID/N0061, v1.0”, Minimum accepted score is 80%.	Recommended that the Trainer is certified for the Qualification: “Trainer (VET and Skills)”, having Qualification Code: MEP/Q2601, v3.0, with Minimum score of 80%.

### Assessor Requirements

Assessor Prerequisites						
Minimum Educational Qualification	Specialization	Relevant Industry Experience		Training Experience		Remarks
		Years	Specialization	Years	Specialization	
MBA from a UGC Recognized University with More than 5 years of business or consultancy experience.	Business Consultation, Management, and Entrepreneurship	3	Business Consultation, Management, and Entrepreneurship	NA	NA	NA

## Assessor Certification

Assessor Certification	
Domain Certification	Platform Certification
The Assessor must be certified for the Qualification: “Basics of Business Taxation and Compliance”, mapped to NOS Code: “IID/N0061, v1.0”, Minimum accepted score is 80%.	Recommended that the Assessor is certified for the Qualification: “Assessor (VET and Skills)”, having Qualification Code: MEP/ /Q2701, v3.0, with Minimum score of 80%.

## Assessment Strategy

**Assessment Overview:** The purpose of this assessment SOP is to provide a structured and transparent process for evaluating students for the qualification "Basics of Business Taxation and Compliance". This process aims to identify candidates who possess the skills, knowledge, and potential to excel in this field, ensuring that only the most suitable students are selected.

To achieve this, the assessment will be conducted through a multi-faceted approach, including a written assessment, case study analysis, MCQ based segment-wise final tests, development, and evaluation of a comprehensive project report based on experiential learning, and a viva voce examination on the project work undertaken by the students.

**Assessment Methods:** The assessment for the online course "Basics of Business Taxation and Compliance" involves a multi-faceted approach to thoroughly evaluate candidates' qualifications and suitability. The key methods include:

- **Written Assessment:** The written assessment is an online test designed to evaluate candidates' knowledge of entrepreneurship technology, business concepts, and industry trends. This test emphasizes technical understanding, analytical skills, and theoretical knowledge relevant to the course. Candidates are required to complete written assignments and case studies simulating scenarios encountered in the entrepreneurship industry, which assess their critical thinking, problem-solving, and decision-making skills.
- **Case Study Analysis:** Candidates are provided with real-world scenarios related to entrepreneurship. They are expected to analyze these cases, identify problems, propose solutions, and demonstrate their problem-solving and decision-making skills. This method assesses the practical application of theoretical knowledge and entrepreneurial thinking.
- **MCQ-Based Segment-Wise Final Tests:** Multiple-choice questions (MCQs) are used to test candidates' knowledge and understanding across different segments of the course. These tests are structured to evaluate comprehension of key concepts, retention of information, and the ability to apply knowledge in various contexts.
- **Development and Evaluation of Comprehensive Project Work:** Candidates must execute a detailed project work based on experiential learning, involving real-world application, research, planning, and execution related to entrepreneurship manufacturing and entrepreneurship. The project report is evaluated for originality, depth of analysis, feasibility of the business plan, and practical insights. This assessment measures candidates' ability to apply theoretical knowledge in a practical context.
- **Viva Voce Examination on Project Work:** The viva voce is an oral examination that assesses candidates' understanding of their project, their ability to defend their work, clarity of thought, and communication skills. It also evaluates their critical thinking and responsiveness to feedback, ensuring a comprehensive understanding and practical capability in entrepreneurship.

**Assessment Criteria:** The assessment criteria for each assessment method will be aligned with the learning outcomes of the qualification. Criteria may include:

- **Technical Knowledge:** Evaluation of understanding of entrepreneurship technology and application of theoretical concepts.
- **Business Concepts:** Assessment of knowledge related to business management, market analysis, and entrepreneurship.
- **Analytical Skills:** Ability to analyze information, draw conclusions, and solve problems effectively.
- **Problem Identification:** Skill in identifying key issues and challenges in the provided case study.
- **Critical Thinking:** Ability to evaluate different aspects of the case and provide a well-reasoned analysis.
- **Application of Knowledge:** Ability to apply theoretical knowledge to practical scenarios.
- **Retention of Information:** Demonstration of retention and understanding of key concepts.
- **Project Planning and Execution:** Thoroughness and feasibility of the business plan and project execution.
- **Research and Analysis:** Depth of research, data collection, and analysis presented in the report.
- **Understanding of Project:** Depth of understanding and clarity of thought regarding the project work.
- **Overall Presentation:** Confidence, clarity, and professionalism during the viva voce examination.

**Assessment Schedule:** Assessment tasks will be distributed throughout the duration of the qualification to ensure ongoing feedback and opportunities for improvement. The final project report and viva voce examination will typically be scheduled towards the end of the qualification, allowing students to integrate and apply their learning from the entire program.

**Assessment Integrity:** To ensure the integrity of the assessment process, all assessments will be conducted in accordance with the institution's policies and procedures. Measures will be in place to prevent plagiarism and cheating, and assessments will be marked by qualified and impartial assessors, as elaborated in Qualification File.

**Conclusion:** The assessment strategy outlined above aims to provide a rigorous and comprehensive evaluation of students' knowledge, skills, and competencies in managing a car wash business. By combining written assignments, tests, project work, and viva voce examinations, the assessment strategy ensures that students are well-prepared to succeed in the dynamic and competitive car wash industry.

## References

## Glossary

Term	Description
<b>Declarative Knowledge</b>	Declarative knowledge refers to facts, concepts and principles that need to be known and/or understood in order to accomplish a task or to solve a problem.
<b>Key Learning Outcome</b>	Key learning outcome is the statement of what a learner needs to know, understand and be able to do in order to achieve the terminal outcomes. A set of key learning outcomes will make up the training outcomes. Training outcome is specified in terms of knowledge, understanding (theory) and skills (practical application).
<b>OJT (M)</b>	On-the-job training (Mandatory); trainees are mandated to complete specified hours of training on site
<b>OJT (R)</b>	On-the-job training (Recommended); trainees are recommended the specified hours of training on site
<b>Procedural Knowledge</b>	Procedural knowledge addresses how to do something, or how to perform a task. It is the ability to work, or produce a tangible work output by applying cognitive, affective or psychomotor skills.
<b>Training Outcome</b>	Training outcome is a statement of what a learner will know, understand and be able to do upon the completion of the training.
<b>Terminal Outcome</b>	Terminal outcome is a statement of what a learner will know, understand and be able to do upon the completion of a module. A set of terminal outcomes help to achieve the training outcome.

## Acronyms and Abbreviations

NOS	National Occupational Standard(s)
NSQF	National Skills Qualifications Framework
QP	Qualifications Pack
TVET	Technical and Vocational Education and Training
SOP	Standard Operating Procedure
WI	Work Instructions
PPE	Personal Protective equipment