

NATIONAL LEVEL WEBINAR

ORGANISED BY SHIVAJI EDUCATION SOCIETY'S

MAHASATEE ARTS, COMMERCE & SCIENCE COLLEGE, ULGA, KARWAR

CONDUCTED BY DEPARTMENT OF COMMERCE

ON 6TH NOVEMBER 2020 AT 11 AM.

"OLD OR NEW TAX REGIME? - A SMART CHOICE"

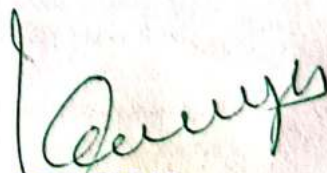
1. Webinar Invitation
2. Webinar Invitation Image
3. E-Registration List
4. Old Tax Regime Or New Tax Regime- Making Smart Choice
5. Webinar Certificate

Resource Person :- Prof. P. G. Vernekar

Webinar Co-ordinator :- Smt. Roopa R. Kudtarkar

Webinar Secretary :- Miss. Deepa S. Pagi




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Prasad P Vernekar
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Urmilakka's Address, along w...

Roopa Kudtarkar Saturday
Greetings from P.G. Depa...

Deepa Pagi Saturday
Greetings from P.G. Depa...

A-ABHISHEK/AIT Friday
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V. V. Nayak Sadag... Friday
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Greetings from S E Society's Mahasatee Arts, Commerce & Science College, Ulga, Karwar. We are pleased to invite you to National Webinar on **"Old Or New tax Regime? - A Smart Choice"** organised by Department of Commerce, Mahasatee Arts, Commerce & Science College, Ulga, Karwar. **on 6th November 2020 at 11.00 am. Registration is Free**

Click here to Register:-
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E-Certificate will be provided to all the participants who will fill the feedback form provided on the completion of the session. Webinar Convenor: Dr. V. V. Nayak Webinar Coordinator: Smt. Roopa R. Kudtarkar Webinar Organising Secretary: Smt. D.S. Pagi **Contact Number:- 9481409009**

11:04 ✓

Kitte



S E Society's, M. A. C. & S. College, Ulga, Karwar. is organising National Webinar on **"Old Or New Tax Regime? - A Smart Choice"** on Friday, 6th November 2020 at 11.00 am. This a reminder to those who are interested to register for the eve

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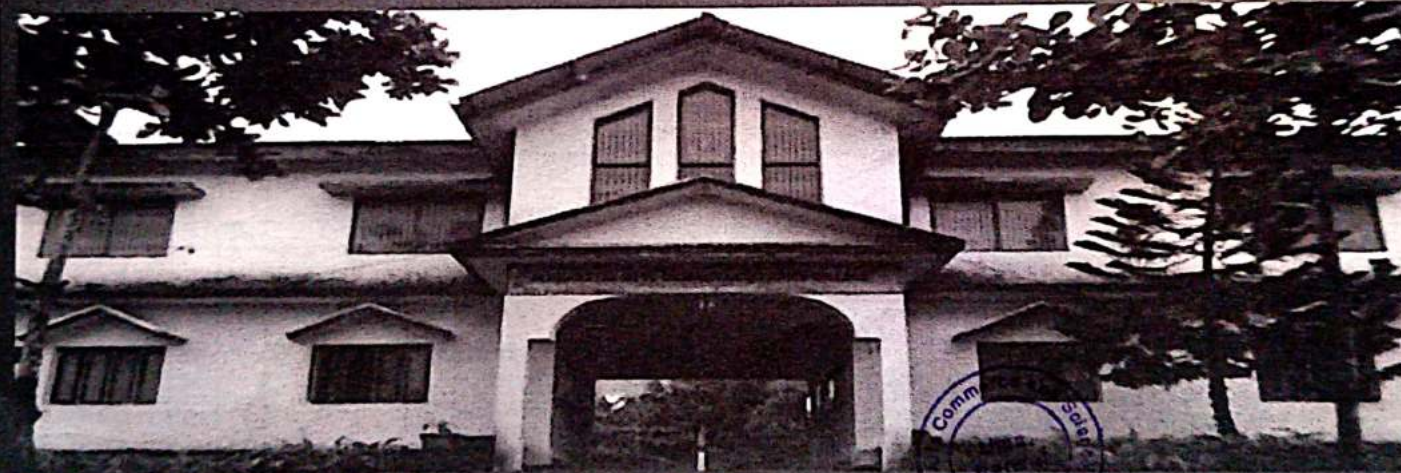
IS ORGANISING

A NATIONAL WEBINAR ON

OLD OR NEW TAX REGIME ? – A SMART CHOICE

ON FRIDAY, 6TH NOVEMBER 2020 at 11-00 am

REGISTRATION IS FREE



RESOURCE PERSON



MR. P. G. VERNEKAR

ORGANISING SECRETARY

Smt. Deepa S. Pagi

COORDINATOR

Smt. Roopa R. Kudtarkar

CONVENOR

Dr. Vinod V. Nayak

Signature
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KARWAR - 581 328

Webinar Registration- National Level Webinar on "Old or New Tax Regime? - A smart choice"

Sl. No.	Date	Name	Salutation	Email	Name of the College & Place	Contact Number
1	26-10-2020 11:48	Premanand Gangadhar Vernekar	Mr	premanandvernekar@gmail.com	M A C S College	9481409009
2	26-10-2020 11:48	Abhishek Vernekar	Mr	abhi.abhishekvernekar@gmail.com	Dr. ABIT, Bengaluru	7259252820
3	28-10-2020 10:53	PRASAD PREMANAND VERNEKAR	Mr	prasadvernekar4@gmail.com	NIT Goa	9945463456
4	29-10-2020 10:19	MANJUNAH MATTIMANI	Mr	manjudm81@gmail.com	SSNC Dr. B R Ambedkar Degree College Hubballi	9480606165
5	29-10-2020 10:50	Chandrashekhar S Naik	Shri	csnaik87@gmail.com	M.A.C.S.COLLEGE,ULGA,KARWAR	9448679050
6	29-10-2020 10:55	Prof SHIVANAND B RAYANAGOUDAR	Shri	sbrbadami@gmail.com	Govt First Grade College Mudhol	7022148324
7	29-10-2020 11:01	Tasleema.M.Jorum	Smt	tasleema.naragund@gmail.com	SSGFG College and P G Studies, Nargund	9964329040
8	29-10-2020 11:01	S. S. SOODI	Shri	siddalingappasudi@gmail.com	Shri. M. B. Halli GFGC Annigeri	9008407311
9	29-10-2020 11:03	S. S. SOODI	Shri	siddalingappasudi@gmail.com	Shri. M. B. Halli GFGC Annigeri	9008407311
10	29-10-2020 11:06	KOTALE BHIMARAYA HANAMANT	Mr	kotalebh@gmail.com	Government College (Autonomous), Kalaburagi Karnataka	9449717827
11	29-10-2020 11:09	Suraj Naik	Mr	naiksuraj400@gmail.com	MACS Ulga	7756964671
12	29-10-2020 11:11	Veena madan valekar	Miss	veenamv05@gmail.com	MACS college ulga karwar	7022511606
13	29-10-2020 11:11	Meghana Marathe	Miss	meghanamarathe07@gmail.com	Mahasatee Arts Commerce and Science college Ulga Karwar	9481985816
14	29-10-2020 11:15	Prof Y I Chawan	Shri	yichawan1980@gmail.com	Shri M B Halli Govt.First Grade College Annigeri Dist-Dharawad Pin code 582201	9620328949
15	29-10-2020 11:16	Basamma H Policepatil	Miss	policepatilbasamma@gmail.com	Mahasati arts commerce & science College ulga karwar	9008261402
16	29-10-2020 11:18	Basamma H Policepatil	Miss	policepatilbasamma@gmail.com	Mahasati arts commerce and science College ulga karwar	9008261402
17	29-10-2020 11:18	C Lingareddy	Mr	lingareddy1960@gmail.com	Bipin Chikkatti degree college Gadag	9448564349
18	29-10-2020 11:27	Praveen kuttikar	Mr	praveenkuttikar2628@gmail.com	Mahasattee arts commerce science college ulga karwar	9483794877
19	29-10-2020 11:34	Roopali Patil	Smt	roopali.patil11@gmail.com	KLE's SSMS College Athani	9538176744
20	29-10-2020 11:41	Rubina A Khaja	Smt	rubinakhaja@gmail.com	Kle's degree college Gokak	7204558991
21	29-10-2020 11:51	Mrs. Nagaveni D. Dharenavar	Smt	veenas.s333@gmail.com	S. S. S. Samiti's Mahaveer P. Mirji College of Commerce,Belagavi	9880026333
22	29-10-2020 11:51	Digambar D Kulkarni	Dr	ddkulkarni.kulkarni@gmail.com	Shri L. K. Khot college of commerce Sankeshwat	9481742709

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23	29-10-2020 11:52	Prof. Rayanagouda S. Marigoudar	Mr	marigoudar.rs@gmail.com	Government First Grade Women's College, Bailhongal	9448859255
24	29-10-2020 11:53	Preeti Chandrakant Naik	Miss	Preeticnaik77@gmail.com	Mahasate Arts, Commerce & Science College, Ulga Karwar.	9480936472
25	29-10-2020 12:02	Prof SHOBHA C KOTI	Smt	kadkolshobha@gmail.com	SJMV MAHANTA FIRST GRADE COLLEGE DHARWAD	9742840155
26	29-10-2020 12:22	Vijaykumar Kabara	Mr	vkabara@gmail.com	KLE's SCP ARTS SCIENCE AND DDS COMMERCE COLLEGE MAHALINGPUR	9972454069
27	29-10-2020 12:25	Nilesh mirashi	Mr	nileshmirashi893@gmail.com	Shivaji education society ulga	7483048138
28	29-10-2020 12:27	Deepa S. Pagi	Miss	kspdeepa789@gmail.com	SES's Mahasate Arts, Commerce & Science College, Ulga	9483209162
29	29-10-2020 12:36	Roopa kudtarkar	Smt	roopa.kudtarkar@gmail.com	Mahasate arts commerce and science college ulga	9480254561
30	29-10-2020 12:50	Divya M Gunagi	Miss	divyagunagi92@gmail.com	Mahasati Arts Commrece and Science college ulga.karwar	8867721559
31	29-10-2020 13:01	Shiva Shekhar Chavan	Mr	shivachavan460@gmail.com	Mahasate Arts, Commerce & Science College, Ulga, Karwar	8762428532
32	29-10-2020 13:49	Prakash Gollar	Mr	prakashgollar63@gmail.com	Mahasate arts Commerce And Science College Ulga Karwar	7760739728
33	29-10-2020 13:19	Bharat kumar kc	Mr	bharatkc200@gmail.com	Bangur Nagar Degree college dandeli	9663005625
34	29-10-2020 13:35	Dr SUBHASH. M. KACHAKARATTI.	Dr	drkachakarati@gmail.com	G f g c Raibag	8105146568
35	29-10-2020 13:44	M.G.Bagewadi	Shri	mgbagewadi@gmail.com	SJMV Mahantha First grade college Rayapur Dharwad Karnataka	9113803335
36	29-10-2020 13:48	Dr Shashank M Hiremath	Dr	shashankmh2000@yahoo.co.in	Sindhi Institute of Management Bengaluru Karnataka	7975326585
37	29-10-2020 14:05	PRAVEENA BANDEKAR	Smt	pg.bandekar@gmail.com	MAHASATEE ARTS COMMERCE AND SCIENCE COLLEGE ULGA	8762363521
38	29-10-2020 14:13	Poonam Uday Naik	Miss	poonamnaik0797@gmail.com	Mahasate Arts, Commerce & Science College, Ulga - Karwar	9448325235
39	29-10-2020 14:15	Poonam Uday Naik	Miss	poonamnaik0797@gmail.com	Mahasate Arts, Commerce & Science College, Ulga - Karwar	9448325235
40	29-10-2020 14:30	New Tax Regime	Miss	nikhilgunagi18@gmail.com	Nikhita Jaivant Gunagi. Karwar	7996260975
41	29-10-2020 14:58	Shivashankarayya B. Kudalamath	Shri	sbkudalamath@gmail.com	S.K. Arts&Commerce College, Hangal	9900949388
42	29-10-2020 15:31	Jayalaxmi P Yendigeri	Smt	jaya.akkihal@gmail.com	SJMV Mahantha First Grade College Rayapur Dharwad	9731575814

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43	29-10-2020 15:45	Nagagouda Patil	Shri	nagagoudap111@gmail.com	K. L. E. Society's B. K. College, Chikodi	8197546111
44	29-10-2020 15:56	Subramanya p shiroor	Mr	subramanya867shiroor@gmail.com	Karwar	8792284667
45	29-10-2020 16:56	Sapna Naik	Smt	sapnanaik121@gmail.com	Shuvaji arts, commerce & bca college, baad, karwar	7760480675
46	29-10-2020 17:03	M S Muragodmath	Shri	amoghmallik@gmail.com	GNWS Arts & commerce college kalaghatagi	8050492500
47	29-10-2020 17:59	Meghana Marathe	Miss	meghanamarathe07@gmail.com	Mahasatee Arts Commerce and Science college Ulga karwar	9481985816
48	29-10-2020 18:28	Suvidha Shankar manjrekar	Miss	suvidhakwr@gmail.com	Mahasatee arts, commerce and science college ulga-karwar	9481678093
49	29-10-2020 18:33	Mahesh Shivaji Kalyankar	Mr	maheshkalyankat@gmail.com	Mahasatee Arts Commerce And Science College Ulga Karwar	9480292275
50	29-10-2020 18:35	S. S. SOODI	Mr	siddalingappasudi@gmail.com	Shri. M. B. Halli GFGC Annigeri	9008407311
51	29-10-2020 18:54	Veena Madan Valekar	Miss	veenamv05@gmail.com	Mahasatee Arts Commerce and Science College Ulga Karwar	7022511606
52	29-10-2020 19:24	Prof SHIVANAND B RAYANAGOUDAR	Shri	sbrbadami@gmail.com	Govt First Grade College Mudhol	7022148324
53	29-10-2020 19:43	Ranjana U. Naik	Miss	nranjana650@gmail.com	Mahasatee Arts, Commerce and Science College ulga	7899011181
54	29-10-2020 20:37	MAHIMA UDAY PRABHU	Miss	mahimaprabhu1998@gmail.com	Ulga	9483791791
55	29-10-2020 21:35	Sneha Gouda	Miss	sneha.gouda72@gmail.com	Government First Grade College Karwar	8970230682
56	29-10-2020 21:36	Rajat Kankonkar	Mr	kankonkarrajat124@gmail.com	Mahasatee College Ulga	9482909118
57	29-10-2020 21:41	Saiprasad satarkar	Mr	saiprasadsatarkar1@gmail.com	MACS ULGA	9481758154
58	29-10-2020 21:43	Deepak Mirashi	Mr	deepakmirashi@gmail.com	Mahasatee Arts, commerce and science collage ulga karwar	9482650727
59	29-10-2020 23:36	Abdulla Shaikh	Mr	skabdulla1998@yahoo.co.nz	KUPG Centre Kodibag Karwar Karnataka	9632046717
60	30-10-2020 00:30	Alok Kanekar	Mr	alokkanekar9@gmail.com	Mahasatee college ulga	9482699828
61	30-10-2020 01:12	Bhagyashri	Smt	naikbhagyashri87@gmail.com	Shivaji Arts, commerce and BCA College, Baad, karwar.	8050431687
62	30-10-2020 13:28	SIDRAM A BAGI	Mr	sidrambagi01@gmail.com	SP MANDAL'S ARTS AND COMMERCE COLLEGE RAIBAG	8970289155

63	30-10-2020 14:17	Dr.Vinayak M Bhandari	Dr	vinayakbhandari63@gmail.com	S D M College of Arts, Science, Commerce and PG studies, Honavar.	9448893842
64	30-10-2020 14:55	Vinod .V..Nayak	Dr	nyk_vnd7@yahoo.co.in	Mahasatee Arts Commerce and Science College Ulga Karwar	7975117573
65	30-10-2020 15:27	Prabhala Anandu Kamble	Miss	prabhalakamble@gmail.com	MACS college ulga	8431916805
66	30-10-2020 15:59	Suresh S Guttikar	Dr	sureshkrupa64@gmail.com	MGC AND GHD COLLEGE SIDDAPUR U. K9901934475	9901034475
67	31-10-2020 15:11	DR. R. A. MULLA	Dr	drramulla@mail.com	NEHRU COLLEGE HUBLI	9343106361
68	31-10-2020 18:41	Raveena I pawar	Miss	raveenapawar@gmail.com	Mahasati arts commer and science college ulga karwar	9019584623
69	31-10-2020 19:42	Ranjana U Naik	Miss	nranjana650@gmail.com	Mahasatee Arts, Commerce and Science College Ulga Karwar	7899011181
70	31-10-2020 21:14	Anant Ratnakar Naik	Mr	anantnaik157@gmail.com	MAHASATEE ARTS SCIENCE AND COMMERCE COLLEGE ULGA KARWAR	9.18762E+11
71	31-10-2020 22:34	Ankita Lolekar	Miss	ankitalolekar97@gmail.com	Kousali Institute of Management Studies, KUD	8277493960
72	01-11-2020 08:09	Sarvesh m kerkar	Mr	sarveshkerkar20@gmail.com	MACS college ulga karwar	8296341944
73	01-11-2020 08:14	Sarvesh m kerkar	Mr	sarveshkerkar20@gmail.com	MACS college ulga karwar	8296341944
74	01-11-2020 10:37	Rajkumar Kerkar	Mr	rajkumar9480516957@gmail.com	MACS College ulga karwar	9480516957
75	01-11-2020 16:51	Anuraj Gunagi	Mr	anurajgunagi2000@gmail.com	Mahasatee arts, commerce and science college ulga.	9620094907
76	01-11-2020 16:54	Anuraj Gunagi	Mr	anurajgunagi2000@gmail.com	Mahasatee arts commerce and science college ulga karwar.	9620094907
77	01-11-2020 18:39	Meghana Marathe	Miss	meghanamarathe07@gmail.com	Mahasatee Arts Commerce and Science college Ulga karwar	9481985816
78	01-11-2020 18:39	Nikita Nicklav D'souza	Miss	nikitad'souza457@gmail.com	Mahasatee Arts Commerce Science College Ulga	9148423227
79	01-11-2020 18:42	Veena madan valekar	Miss	veenav05@gmail.com	Mahasatee Arts Commerce and Science College Ulga Karwar	7022511606
80	01-11-2020 19:17	Akhilashree Lolekar	Miss	akhilashreelolekar@gmail.com	Government Arts and Science College Karwar & Karwar	9353971901
81	01-11-2020 19:19	Akhilashree Lolekar	Miss	akhilashreelolekar@gmail.com	Government Arts and Science College Karwar & Karwar	9353971901
82	01-11-2020 19:44	Sachin Madan Valekar	Mr	schnvlkr1206@gmail.com	Mahasatee Arts Commerce and Science College Ulga Karwar	9481644043

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83	01-11-2020 19:57	Nilesh mirashi	Mr	nileshmirashi893@gmail.com	Shivaji education society mahasatee aarts commerce and science collage ulga	7483048138
84	01-11-2020 20:21	Prasad	Mr	Prasadgunagi2@gmail.com	Mahasatee Arts, Commerce & Science College	9482606852
85	01-11-2020 20:35	Prasad	Mr	Prasadgunagi2@gmail.com	Mahasatee Arts ,Commerce & Science College	9481409009
86	01-11-2020 23:05	Adarsh Gunagi	Mr	adarshgunagi4@gmail.com	Mahasatee Arts, Commerce and Science College, Ulga, Karwar.	8296974257
87	01-11-2020 23:08	Adarsh Gunagi	Mr	adarshgunagi4@gmail.com	Mahasatee Arts, Commerce and Science College, Ulga, Karwar.	8296974257
88	02-11-2020 10:15	Sapnil s naik	Mr	sapnilnaik333@gmail.com	Mahasatee Arts Commerce and Science college ulga karwar	9449828562
89	02-11-2020 12:05	Divya chandrakant pagi	Miss	divyapagi0120@gmail.com	Mahasatee arts commerce and science college ulga karwar	7204576326
90	02-11-2020 12:08	Prof.A.GANESH BHAT.	Mr	ganeshbhatsgr@gmail.com	I.G.G.F.G.WOMEN'S COLLEGE.SAGAR	9449017188
91	02-11-2020 12:23	Mahaveera	Dr	mahaveera2020@gmail.com	Smt. Indira Gandhi Govt. First Grade Women's College, Sagar	19480342974
92	02-11-2020 12:36	Divya chandrakant pagi	Miss	divyapagi0120@gmail.com	Mahasatee arts commerce and science college ulga karwar	7204576327
93	02-11-2020 12:49	RAJARAMA K L	Mr	rajaramakl64@gmail.com	Smt Indira Gandhi Govt First Grade Women's College Sagar	9449045509
94	02-11-2020 14:17	Anuradha Naik	Dr	naikanu2010@rediffmail.com	Shivaji Arts, Commerce & BCA College, Karwar	9113816670
95	02-11-2020 15:45	Shraddha Sanjay Devdas	Miss	shraddhadevdas@gmail.com	SES's Mahasatee Arts, Commerce & Science College, Ulga	8296973685
96	02-11-2020 16:05	LOKESHAPPA H.	Shri	Lokeshappa2014@gmail.com	Smt Indira Gandhi Govt First Grade Women's college sagar	9591119262
97	02-11-2020 16:45	Basamma H Policepatil	Miss	policepatilbasamma@gmail.com	Mahasati arts commerce and science College ulga	9008261402
98	03-11-2020 04:37	Dr. Girija M Yabannavar	Dr	girijamy@gmail.com	S.K.S.J Arts & S.M.S Commerce College for Women, Dharwad	9449116006
99	03-11-2020 08:13	Ankita s naik	Miss	naikankita877@gmail.com	MACS college Ulga	9481836187
100	03-11-2020 08:14	Preeti k pagi	Miss	preetipagi62@gmail.com	MACS college ulga	8762104362
101	03-11-2020 08:38	Dr. Shrinivas V Shenvi	Dr	shrinivashenvi@gmail.com	Dr. A V Baliga College of Commerce, Kumta	9353558900
102	03-11-2020 12:40	Dr. Girija M Yabannavar	Dr	girijamy@gmail.com	S.K.S.J Arts & S.M.S Commerce College for Women, Dharwad	9449116006
103	03-11-2020 14:28	JAIVANT S HEGDE	Shri	jaivanttargod@gmail.com	GFGC SIDDAPUR	9481131653

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104	03-11-2020 19:43	Shraddesh Naik	Mr	17shraddeshnaik@gmail.com	Mahasatee Arts, Commerce And Science College, Ulga, Karwar	6360156970
105	03-11-2020 19:44	Shraddesh Naik	Mr	17shraddeshnaik@gmail.com	Mahasatee Arts, Commerce And Science College, Ulga, Karwar	6360156970
106	03-11-2020 19:44	Shraddesh Naik	Mr	17shraddeshnaik@gmail.com	Mahasatee Arts, Commerce And Science College, Ulga, Karwar	6360156970
107	04-11-2020 11:08	Akshata naik	Miss	akshatamnaik888@gmail.com	Divekar college of commerce and M.com (PG)karwar)	9483395693
108	04-11-2020 11:31	Priyanka Tarikar	Miss	priyanka_tarikar@yahoo.co.in	Karnatak universuty	8050807537
109	04-11-2020 11:37	Nutan Ganapati Majalikal	Miss	nutanmajalikardiv@gmail.com	Divekar college of commerce and PG (M. Com),karwar	8197870720
110	04-11-2020 16:16	Dr. Ashok D Revankar	Dr	ashokrevankar@rediffmail.com	Indira Gandhi Govt.First Grade Women's College , Sagar	9480280428
111	04-11-2020 18:08	Basamma H Policepatil	Miss	policepatilbasamma@gmail.com	Mahasati arts commerce and science College ulga	9008261402
112	04-11-2020 18:31	Shruti R Naik	Smt	shrutin056@gmail.com	SMC Arts science and commerc college Ulga	9606773884
113	04-11-2020 19:03	Arati L Jadhav	Miss	aratijadhav@16gmail.com	Shivaji Education Society's. Mahasati Art's Commerce & Science College Ulga Karwar	9449056490
114	04-11-2020 19:07	Arati L Jadhav	Miss	aratijadhav@16gmail.com	Shivaji Education Society's. Mahasati Art's Commerce & Science College Ulga Karwar	9449056490



(Handwritten Signature)
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date	email id	saluta	Name of Participant	Designation	College	Place	State
06-11-2020 12:32	girijamy@ymail.com	sent Dr	Girija M Yabannavar	Associate Professor	S.K.S.J Arts & S.M.S Commerce College for Women, Dharwad	Dharwad	Karnataka
07-11-2020 12:32	shivachavan460@gmail.com	sent Mr	Shiva Chavan	Student	Shivaji Education Society's, Mahasatee Arts, Commerce & Science College, Ulga, Karwar	Vasco	Goa
08-11-2020 12:32	vkabara@gmail.com	sent Mr	Vijaykumar Kabara	Assistant Professor	KLE's SCP ARTS SCIENCE AND DDS COMMERCE COLLEGE MAHALINGPUR	MAHALINGPUR	Karnataka
09-11-2020 12:32	ganeshbhatsgr@gmail.com	sent Shri	A.GANESH BHAT.	Associate Professor	I.G.G.F.G.WOMEN'S COLLEGE.SAGAR	SAGAR	KARNATAKA
10-11-2020 12:32	rasmunnolli@gmail.com	sent Miss	RASHMI MUNNOLLI	Assistant Professor	KLE's SCP ARTS SCIENCE AND DDS COMMERCE COLLEGE MAHALINGPUR	MAHALINGPUR	Karnataka
11-11-2020 12:32	divyagunagi92@gmail.com	sent Miss	Divya M Gunagi	Assistant Professor	Mahasati Arts Commerce and Science college ulga, karwar	Karwar	Karnataka
12-11-2020 12:32	shubhamrtalekar@gmail.com	sent Mr	SHUBHAM RAJARAM TALEKAR	Assistant Professor	Divekar College of Commerce karwar	Karwar	Karnataka
13-11-2020 12:32	adarshgunagi4@gmail.com	sent Mr	ADARSH ASHOK GUNAGI	Student	Mahasatee Arts, Commerce & Science College, Ulga, Karwar.	Karwar	Karnataka
14-11-2020 12:32	ashokrevankar@rediffmail.com	sent Dr	Ashok D Revankar	Professor	Indira Gandhi Govt.First Grade Women's College, Sagar	Sagar	Karnataka
15-11-2020 12:32	anusharevankar@gmail.com	sent Miss	Anusha A. Revankar	Other	IBM India	Sagar, Shivamogga	Karnataka
16-11-2020 12:32	divyapagi0120@gmail.com	sent Miss	Divya chandrakant pagi	Student	Mahasatee arts commerce and science college ulga karwar	Karwar	Karnataka
17-11-2020 12:32	sapnanaik121@gmail.com	sent Smt	Sapna Naik	Professor	Shivaji arts, commerce & bca college, baad, karwar	Karwar	Karnataka
18-11-2020 12:32	ddkulkarni.kulkarni@gmail.com	sent Dr	Digambar Dattatreya Kulkarni	Assistant Professor	Shri L. K. Khot college of commerce	Sankeshwar	Karnataka
19-11-2020 12:32	rajaramakl64@gmail.com	sent Mr	RAJARAMA K L	Assistant Professor	Smt.Indira Gandhi Govt First Grade Women's College Sagar	Shivamogga	Karnataka
20-11-2020 12:32	akshatamnaik888@gmail.com	sent Miss	Akshata mohan Naik	Student	KWT's Divekar college of commerce M.com(PG)centre,karwar	Karwar,uttara kannada	Karnataka
21-11-2020 12:32	csnaik87@gmail.com	sent Shri	Chandrashekhar Shinnappa Naik	Assistant Professor	M.A.C.S.COLLEGE, Ulga, Karwar Uttar Kannada	Karwar, Uttar Kannada	Karnataka
22-11-2020 12:32	priyanka_tarikar@yahoo.co.in	sent Smt	Priyanka Tarikar	Researcher	Karnatak university	Dharwad	Karnataka
23-11-2020 12:32	anurajgunagi2000@gmail.com	sent Mr	Anuraj Digambar Gunagi	Student	Shivaji Education Society's, Mahasatee Arts, Commerce & Science College, Ulga, Karwar.	Karwar	Karnataka
24-11-2020 12:32	jawaharrane@gmail.com	sent Shri	Jawahar Maruti Rangiga,	Associate Professor	Shivaji Arts and Commerce College Baad Karwar	Karwar	Karnataka
25-11-2020 12:32	jawaharrane@gmail.com	sent Shri	Jawahar Maruti Rane	Associate Professor	Shivaji Arts and Commerce College Baad Karwar	Karwar	Karnataka
26-11-2020 12:32	sbrbadami@gmail.com	sent Shri	Shivanand B Rayanagoudar	Assistant Professor	Govt First Grade College Mudhol	Bagalkot	Karnataka
27-11-2020 12:32	meghanamarathe07@gmail.com	sent Miss	Meghana Suresh Marathe	Student	Mahasatee Arts Commerce and Science college Ulga karwar	karwar	karnataka

28-11-2020 12:32	krishnanandnaik/07@gmail.com	sent	Miss	Jyoti krishnanand naik	Student	SES, mahasatee arts, commerce & science college, ulga, karwar.	Karwar	Karnataka
29-11-2020 12:32	tasteema.naragund@gmail.com	sent	Smt	Tasteema.M.Jorum	Assistant Professor	SSGFG College and P G Studies Centre Nargund	Gadag	Karnataka
30-11-2020 12:32	girijamy@ymail.com	sent	Dr	Girija M Yabannavar	Associate Professor	S.K.S.J Arts & S.M.S Commerce College for Women, Dharwad	Dharwad	Karnataka
01-12-2020 12:32	vinayakbhandari63@gmail.com	sent	Dr	Vinayak .M Bhandari	Associate Professor	S D M College of Arts, Science, Commerce, BBA and PG studies, Honavar	Honavar	Karnataka
02-12-2020 12:32	nutanmajalikardiv@gmail.com	sent	Miss	Nutan Ganapati Majalikar	Other	Divekar college of commerce and PG (M. Com)centre, Karwar	Karwar	Karnataka
03-12-2020 12:32	girijamy@ymail.com	sent	Dr	Girija M Yabannavar	Associate Professor	S.K.S.J Arts & S.M.S Commerce College for Women, Dharwad	Dharwad	Karnataka
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05-12-2020 12:32	jaya.akkihal@gmail.com	sent	Smt	Prof Jayalaxmi Akkihal	Assistant Professor	SJMV Mahantha First Grade College Rayapur Dharwad	Dharwad	Karnataka
06-12-2020 12:32	jaya.akkihal@gmail.com	sent	Smt	Prof Jayalaxmi Akkihal	Assistant Professor	SJMV Mahantha First Grade College Rayapur Dharwad	Dharwad	Karnataka
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08-12-2020 12:32	roopa.kudtarkar@gmail.com	sent	Smt	Roopa Ramesh kudtarkar	Professor	Mahasatee arts commerce and science college ulga	Karwar	Karnataka
09-12-2020 12:32	naikanu2010@rediffmail.com	sent	Dr	Anuradha M. Naik	Associate Professor	Shivaji Arts, Commerce & BCA College, Karwar	Karwar	Karnataka
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12-12-2020 12:32	ankitalolekar97@gmail.com	sent	Miss	Ankita C Lolekar	Student	Kousali Institute of Management Studies, KUD	Karwar	Karnataka
13-12-2020 12:32	kadkolshobha@gmail.com	sent	Smt	SHOBHA C KOTI	Associate Professor	SJMV MAHANIA FIRST GRADE COLLEGE DHARWAD	Dharwad	Karnataka
14-12-2020 12:32	anurajgunagi2000@gmail.com	sent	Mr	Anuraj Digambar Gunagi	Student	Shivaji Education Society's, Mahasatee Arts, Commerce & Science College, Ulga, Karwar.	Karwar	Karnataka
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16-12-2020 12:32	lingareddy1960@gmail.com	sent	Shri	C Lingareddy	Associate Professor	Bipin Chikkatti degree college Gadag	Gadag	Karnataka
17-12-2020 12:32	nyk_vnd7@yahoo.co.in	sent	Dr	Vinod .V . Nayak	Associate Professor	Mahasatee Arts Commerce and Scienc College Ulga Karwar	Karwar	Karnataka
18-12-2020 12:32	dr.bharati48@gmail.com	sent	Dr	Bharati H Dodamani	Assistant Professor	Shivaji Art's Commerce and BCA college Baad karwar	Karwar	Karnataka
19-12-2020 12:32	kadkolshobha@gmail.com	sent	Smt	SHOBHA C KOTI	Associate Professor	SJMV MAHANIA FIRST GRADE COLLEGE DHARWAD	Dharwad	Karnataka
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23-12-2020 12:32	schnvlkr1206@gmail.com	sent	Mr	Sachin Madan Valekar	Student	Mahasatee Arts Commerce and Science College Ulga Karwar	Ulga Karwar	Karnataka
24-12-2020 12:32	krshnanandnaik707@gmail.com	sent	Miss	Jyoti krishnanand naik	Student	Mahasatee arts,commerce &science college, ulga karwar	Karwar	Karnataka
25-12-2020 12:32	naikbhagyashri87@gmail.com	sent	Smt	Bhagyashri Umesh Naik	Assistant Professor	Shivaji Arts, Commerce And BCA college Baad Karwar.	Karwar	Karnataka
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31-12-2020 12:32	subramanya86/shiroor@gmail.com	sent	Mr	Subramanya P S	Other	Childline 1098 uttarakannada	Karwar	Karnataka
01-01-2021 12:32	policepatilbasamma@gmail.com	sent	Miss	Basamma Hanumantraya Policepatil	Student	Kurnipet	Maikapur karwar	Karnataka
02-01-2021 12:32	rubinakhaja@gmail.com	sent	Smt	Rubina Anil Khaja	Assistant Professor	KLE's degree college gokak	Gokak	Karnataka



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OLD TAX REGIME OR NEW TAX REGIME – MAKING SMART CHOICE

Good Morning to all.

Prof. P. G. Vernekar, personally welcome all the participants to this session.

You are aware that the Finance Minister Smt. Nirmala Sitaraman has made major modification in the tax structure. She has introduced new tax regime which contains 6 slabs with effect from 1st April 2020 for the financial year 2020-21. She has prescribed two tier tax rates. In the First case old tax rates are applicable and it is called as old tax regime and in the second case new tax rates are applicable. It is called as new tax regime.

Individuals having business income have to exercise option of old tax regime or new tax regime at once at the beginning of the financial year. That is final. They cannot switch from one tax regime to another regime. That means if they select old tax regime, for all the forthcoming years they have to adopt the same option. They cannot go to new tax regime.

Salaried employees (individuals) are granted an option to choose between old tax regime and new tax regime at the time of making declaration to their employer for the purpose of tax deduction at source. U/S 115 BAC employee should inform the employer that he opts the new tax regime. Then the employer has to make TDS as per new tax regime. If he does not inform, employer shall deduct TDS as per old tax regime. However they can also change the option at the time of filing income tax return. If they have selected old tax regime, they can switch to new tax regime. If they have selected new tax regime, they can switch to old tax regime.

As the Finance Minister has provided two options of tax rates, there may be a confusion in the minds of assessee (that is tax payer) that which option he has to choose. Whether old tax regime is beneficial to him or new tax regime is beneficial? Hence you need to know at which level of income which tax regime would be beneficial for the tax payer. To overcome this dilemma, we shall take the examples of some assessee, assess their total income and determine tax on total income for the Assessment Year 2021-2022.

Before computing the total income and tax on it, we shall go through the tax rates applicable to the financial year 2020-2021

OLD TAX REGIME

Individuals up to 60 yrs age		Senior Citizen		Super Senior Citizen	
On First Rs.2,50,000	Nil	On First Rs.3,00,000	Nil	On First Rs.5,00,000	Nil
On next Rs.2,50,000	5%	On next Rs.2,00,000	5%	On next Rs.5,00,000	20%
On next Rs. 5,00,000	20%	On next Rs. 5,00,000	20%	ABOVE Rs. 10 Lakh	30%
ABOVE Rs. 10 Lakh	30%	ABOVE Rs. 10 Lakh	30%		
Education Cess	4%	Education Cess	4%	Education Cess	4%

What are the advantages of old tax regime

1. It has inculcated the saving culture in tax payers. To get tax burden reduced they invest their savings in specified securities.



2. The present rate of savings in India is 30%. It has led to capital formation which in turn benefits various sectors of the economy.

There are major consequences of old tax regime

1. The specified securities in which the investments are to be made have the lock in period. The savings are not available for immediate use. Most people are interested to spend than save.
2. The investor cannot opt the better performing securities available in the market. He has to invest in specified securities only.
3. Documentation and proof of investment is essential.

In case of old tax regime, along with income, amount of tax saving investments and deductions will determine tax liability of an assessee. That means all kinds of exemptions and deductions are allowable. An exemption means certain incomes which are free from tax under section 10 of Income Tax Act. Deduction means deducting certain investments and expenditures from gross total income under section 80 C to 80 U.

NEW TAX REGIME	
On First Rs.2,50,000	Nil
On next Rs.2,50,001 - 5,00,000	5%
On next Rs. 5,00,001 - 7,50,000	10%
On next Rs. 7,50,001 - 10,00,000	15%
On next Rs. 10,00,001 – 12,50,000	20%
On next Rs. 12,50,001 -15,00,000	25%
above Rs. 15,00,001	30%
Education Cess	4%

But in case of new tax regime, large numbers of tax slabs are there with lower tax rates. But no tax saving investments and deductions are available. There are 120 exemptions and deductions in the old tax regime. The Government intends to simplify the tax system. In that context, it has removed 70 exemptions and deductions in the new tax regime. .

Some important exemptions and deductions retained are Agricultural income, income from life insurance, standard deduction on rent, Retrenchment compensation, Encashment of leave on retirement, VRS proceeds upto Rs. 5 lakhs, DCRG, money received as scholarship for education and 80 CCD.

Individuals with a net taxable income of Rs. 5 lakh in a financial year will be able to avail tax rebate of Rs.12,500 under section 87 A in both the tax regimes.

This means that an individual tax payer with net taxable income up to Rs.5 lakh will pay zero tax in both the tax regimes.

Individuals who have opted for old tax regime will continue to pay tax on their income at the same rates in the financial year 2020-21 as they did in financial year 2019-20.



Rs.3,00,000 is the exemption limit to the senior citizens and Rs.5,00,000 to the super senior citizens in the old tax regime. If senior citizens and super senior citizens are opting for new tax regime, then the benefit of higher exemption limit will not be available to them.


The basic exemption limit for all the tax payers will be Rs.2,50,000 under new tax regime.

Let us calculate the total income and tax on total income of some assesses and make the evaluation of both the tax regimes.

I shall share with you some slides of computation of total income, tax on total income and make evaluation.



Thank you for your participation


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NATIONAL WEBINAR ON
"OLD OR NEW TAX REGIME? - A SMART CHOICE"

CERTIFICATE OF PARTICIPATION

This is to certify that Mr. Sachin Madan Valekar

M. A. C. & S. College, Ulga, Karwar has successfully participated in

One Day National Level Webinar on "Old or New Tax Regime? - A Smart Choice" organised by
Department of Commerce, S. E. Society's Mahasatee Arts, Commerce & Science College, Ulga, on 6th November 2020.

Smt. D. S. Pagi
Organising Secretary

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Convenor.

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