

## Report

### **Guidelines meeting for Skill Enhancement Course's Optional Paper**

BCH 4.5(c) E-Filing of Returns under CBCS (Semester-IV)

A meeting was organized by Department of Commerce on Monday, 23-01-2017 at Shyam Lal College, University of Delhi at 11:30 am in the Computer Lab for setting up of Guidelines for Skill Enhancement Course's Optional Paper. The meeting was attended by 23 Teachers from 20 different Colleges under the guidance of the Department of Commerce, Dr. Niti Bhasin (as representative), Associate Professor along with the Convenor Dr S B Rathore, Associate Professor, Shyam Lal College. The guidelines are intended to explain, elaborate and supplement the contents of the syllabus to have uniformity and to lay down the parameters for the paper setting.

- The paper will consist of two parts. Part A (Theory of 25 marks) and Part B (Practical of 50 marks).
- **Paper-setting and Evaluation** of both Theory and Practical Papers will be done at the **College Level**.
- Theory and Practical marks and lectures, break-up of each unit of the paper has been decided as follows:

UNIT NO.	MARKS		NUMBER OF LECTURES  TOTAL: 52
	THEORY  TOTAL-25 MARKS	PRACTICAL  TOTAL- 50 MARKS	
I	5	0	6
II	5	25	20
III	10	25	20
IV	5	0	6

- General Guidelines:

UNIT NO.	GUIDELINES
I	Difference between e- filing and regular filing (including mandatory e-filing) , Types of e-filing and e-filing process
II	PAN card, Due dates and time limits of filing of income tax return, types of e- filing forms for different assesses (ITR- 4, 4S, 5) ; Deductions: 80C to 80EEC, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80U
III	Introduction to TDS, Sections- 192, 193, 194A, 194C, 194J, 194DA, 194 I ; practical workshop on e-filing of TDS returns-  Focusing on form numbers 13, 16, 16A, 15G, 15H, 26AS, 24Q, 26Q only
IV	Introduction to Service tax, dates of filing service tax return, steps for filing service tax returns (practical is optional for 5 marks)

- Practical Questions of Income Tax through Excel Utility available at Income tax Website or Dr VK Singhania's Taxmann Software. Practical Questions of TDS through Tax Information Network (TIN-NSDL) Website or Dr Singhania's Software. Practical Question of Service Tax from Central Board of Custom and Excise Website.
- Reading List may be added: Taxmann's Students Guide to E-Filing (2017 Edition) by Dr V K Singhania

### **UNIT-I: Conceptual Framework**

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing, types of e-filing; e-filing process; relevant notifications.

### **Unit-II: Income tax and E-Filing of ITRs**

Introduction to income tax-basic terminology, types of assessee, income taxable under different heads, basics of computations of total income and tax liability, deductions available from gross total income, PAN card, due date of filing of income tax return. Instructions for filling out form ITR-1,ITR-2,ITR-3,ITR-4,ITR-4S,ITR-5,ITR-6. Introduction to income tax portal; preparation of electronic return; Practical workshop

### **Unit III: TDS and E-Filing of TDS Returns**

Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filling TDS return; Practical workshop on e-filing of TDS returns.

### **Unit IV: Service tax and E-filing of service tax returns**

Introduction to service tax: relevant notifications regarding e-filing of service tax returns, steps for preparing service tax returns; Practical workshop on e-filing of service tax returns









