

Weekly teaching plan for the paper BCH 4.5(C): E-Filing of Return, Semester IV, CBCS.

Week 1 st	Unit I: Conceptual framework. Meaning of e-filing; difference between e-filing and regular filing of returns.
Week 2 nd	Benefits and limitations of e-filing, types of e-filing; e-filing process; relevant notifications.
Week 3 rd	Unit II: Income tax and E-Filing of ITRs. Introduction to income tax-basic terminology,(ASSIGNMENT.I)
Week 4 th	Types of assessee, taxable under different heads, basics of computations of total income and tax liability
Week 5 th	Deductions available from gross total income
Week 6 th	PAN card, due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2.(TEST I)
Week 7 th	ITR-3, ITR-4.
WEEK 8 TH	ITR-4S, ITR-5.
Week 9 th	Introduction to income tax portal; preparation of electronic return (practical workshop) (ASSIGNMENT II)
Week 10 th	Unit III: TDS and E-Filing of TDS Returns. Introduction to the concept of TDS.
Week 11 th	Provision regarding returns of TDS.
Week 12 th	Types of forms for filling TDS return.
Week 13 th	Practical workshop on e-filing of TDS returns.
Week 14 th	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.(TEST II)