

B.Com. (Hons.): Semester-VI DSE BCM614: E-FILING OF RETURNS	
Teaching Scheme	Examination Scheme
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
	Attendance – 12 Marks
Credits: 5	End Semester Exam – 70 Marks

Course Objective

To equip students with the practical skills required for filing of returns under Income Tax and GST laws.

Course Learning Outcomes

- CO1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
- CO2: understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.
- CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
- CO4: become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.
- CO5: know about various types of GST returns and their filing.
- CO6: know about input tax credit utilization; small supplies and composition scheme;

Unit I: Conceptual Framework : e-filing
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 computation 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 workshops)
Unit III: TDS and e-filings of TDS returns
Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

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Unit IV: Conceptual framework of GST

Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess; GST Network; input tax credit utilization; small supplies and composition scheme; schedule for payment of GST; interest/penalty for late/non-filing of return; payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.

Unit V: Filing of GST returns

GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Suggested Readings

- Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- Ahuja, Girish, and Gupta, Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar TechPress.
- Bansal, K. M., GST & Customs Law, Taxmann Publication.
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Singhania V. K., GST & Customs Law, Taxmann Publication.
- Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
- Sisodia Pushpendra, GST Law, Bharat Law House.

Additional Readings

- Sisodia Pushpendra, GST Law, Bharat Law House.

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