

SHRI GOVIND GURU UNIVERSITY

B.Com Syllabus

Semester-5

Subject : FC E-Filing of Tax Returns

Objective : To provide the students conceptual and practical knowledge about electronic filling of returns

- Unit 1: Conceptual Framework
Meaning of E-Filing, Difference between E-Filing and Regular filling of Returns, Benefits and Limitations of E-Filing, Types of E-filing, E-Filing Process, Relevant Notifications
- Unit 2:
Basic terminology, types of Assessee, Income taxable under different heads, Basic of computation of total income and tax liability deduction available from gross total income pan card due date of filling of income tax returns, Instruction for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-45, ITR-5, ITR-6, Introduction to income tax portal preparation of electronic returns.
- Unit 3: TDS & E-Filing of TDS Returns
Introduction to concept of TDS provision regarding returns of TDS, Types of forms for filling TDS Returns
- Unit 4: Service tax & 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.