

वाणिज्य विभाग

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Addendum

This has reference to the Guidelines for Skill Enhancement Course for paper-**BCII 4.5(C) E-Filling of Return under CBCS (Semester-IV)** finalized in the meeting held on 23.01.2017 at Shyam Lal College (University of Delhi).

Please note the following examination scheme:

1. Practical Examination of 50 marks (2 Hours Duration) by the internal examiner.
2. Theory **External Examination** of 25 Marks (1 Hour Duration).
3. Internal Assessment of 25 marks.


10.3.17

Prof. Kavita Sharma

Head, Department of Commerce

Guidelines for Skill Enhancement Course

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

A meeting to frame Guidelines for the paper-e-filing of Returns was held on Monday, 23-01-2017 at Shyam Lal College (University of Delhi), Shahdara, Delhi-110032. The meeting was attended by 24 Teachers from 21 different Colleges under the guidance of Dr. Niti Bhasin, Associate Professor, as representative from Delhi University's Commerce Department; along with the Convenor, Dr S. B. Rathore, Associate Professor, Shyam Lal College. The guidelines are suggestive in nature, intended to maintain uniformity in teaching in different colleges and to lay down broad parameters for the paper setting. The following was unanimously decided-

1. The objective of the paper is to 'provide the students the conceptual and practical knowledge about electronic filing of returns'. Accordingly, it was decided that there will be **one paper** containing two parts. **Part A (Theory of 25 marks)** and **Part B (Practical of 50 marks)**. Part A (Theory) will have 5 short answers/objective type questions (with internal choice) of 5 marks each. Part B (Practical) will have two questions of 25 marks each (one from E filing of ITR and other from E filing of TDS).
2. As per University norms, the **Paper-setting and Evaluation** of both parts, Theory as well as Practical, will be done at the College Level.
3. **Theory and Practical marks and lectures**, break-up of each unit of the paper has

UNIT NO.	SUGGESTED 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

been unanimously decided as follows:

4. General Guidelines:

UNIT NO.	GUIDELINES
I (6 Lectures)	Special focus on Meaning of e-filing, Difference between e-filing and manual filing of returns, When e-filing is compulsory? Types of e-filing Returns, e-filing process including different ways of e-verification of returns.
II (20 Lectures)	<p>The student has studied Basic concepts of Income Tax, Heads of Income, General deductions and computation of Total Income and Tax liability in semester-III.</p> <p>Special focus on PAN card, Due dates of filing of income tax return, Types of ITR forms for different Assesses.</p> <p>Practical workshops on ITR-4 and ITR-5 (Assessment Year 2016-17) with cases of General Deductions under chapter VI-A specially sections 80C, 80CCC, 80CCD, 80CCE, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80U.</p>
III (20 Lectures)	<p>Introduction to the concept of TDS, provisions regarding returns of TDS with due dates of payment of TDS and filing of quarterly TDS returns. Form 13, 15G, 15H, 16, 16A, 26AS, 24Q, 26Q (Financial Year 2016-17).</p> <p>Practical workshop on e-filing of TDS returns- with cases of TDS under sections-192, 193, 194A, 194B, 194C, 194DA, 194I, 194J.</p>
IV (6 Lectures)	Introduction to Service tax, Due dates of filing service tax Return, steps for filing service tax returns (Practical is optional) for the Financial Year 2016-17.

5. Practical Questions of Income Tax through Excel Utility available at Income tax Website or Taxmann Software. Practical Questions of TDS through Tax Information Network (TIN-NSDL) Website or Taxmann Software. Practical Question (optional) of Service Tax from Central Board of Custom and Excise Website.

6. Suggested Readings– Latest edition of 'Students Guide to e-Filing' by Dr V. K. Singhania may be added to Reading List