

[This question paper contains 4 printed pages.]

Tuesday, 08-05-2018

Your Roll No.....

Sr. No. of Question Paper : 7827

HC

Unique Paper Code : 22413407

Name of the Paper : Paper-BCH 4.5(c): E-filing of Returns

Name of the Course : **B.Com. (H) IV : SEC**

Semester : IV

Duration : 1 hour

Maximum Marks : 25

Instructions for Candidates

1. Write your Roll No. on the top immediately on receipt of this question paper.
2. Attempt **all** questions.
3. Answers may be written either in English or Hindi; but the same medium should be used throughout the paper.

छात्रों के लिए निर्देश

1. इस प्रश्न-पत्र के मिलते ही ऊपर दिए गए निर्धारित स्थान पर अपना अनुक्रमांक लिखिए ।
2. सभी प्रश्न अनिवार्य हैं ।
3. इस प्रश्न-पत्र का उत्तर अंग्रेजी या हिंदी किसी एक भाषा में दीजिए, लेकिन सभी उत्तरों का माध्यम एक ही होना चाहिए ।

1. Define e-filing of Income Tax Return. When it is compulsory? (5)

OR

Define e-verification. What are different ways of e-verification of Income Tax Return? (5)

आय कर विवरणी के ई-फाइलिंग की परिभाषा दीजिए। यह अनिवार्य कब होती है ?

अथवा

ई-सत्यापन की परिभाषा दीजिए। आय कर विवरणी के ई-सत्यापन के विभिन्न तरीके क्या हैं ?

2. When ITR-4S (SUGAM) can be filed? (5)

OR

Mention the due dates of filing of income tax return. (5)

ITR-4S (SUGAM) कब दाखिल किया जा सकता है ?

अथवा

आय कर विवरणी दाखिल करने की देय तिथियों का उल्लेख कीजिए।

3. What is the due date of filing of service tax return and penalty of late filing of service tax return? (5)

OR

Mention the process of e-filing of service tax return. (5)

सेवा कर विवरणी दाखिल करने की देय तिथि और सेवा कर विवरणी देर से दाखिल करने का दंड क्या है ?

अथवा

सेवा कर विवरणी की ई-फाइलिंग की प्रक्रिया का उल्लेख कीजिए।

4. Write short note on :

(a) Form 26AS

(b) TDS on Rent (Sec. 1941) (5+5)

OR

(a) Mention different type of TDS return forms and due date of TDS returns.

(b) State the provisions relating to TDS on payment of Life Insurance Policy (Sec. 194DA). (5+5)

संक्षिप्त टिप्पणी लिखिए :

(क) 26AS फार्म

(ख) किराए पर स्रोत पर काटा गया कर (धारा 1941)

अथवा

(क) TDS रिटर्न फार्मों के विभिन्न प्रकारों और TDS रिटर्न की देय तिथि का उल्लेख कीजिए ।

(ख) जीवन बीमा पालिसी (धारा 194 DA) के संदाय पर TDS से संबन्धित उपबंधों का उल्लेख कीजिए ।

Dr. S. B. RATHORE

M.Com; M.Phil; LL.B; Ph.D.

Former Associate Professor of Commerce

Shyam Lal College (University of Delhi), Delhi-110032

(42 yrs Experience from Oct-1977 to Dec 2019)

Mobile 9811116835

Email: rathore_incometax@yahoo.co.in

Website: WWW.TAXCLASSES.IN

<http://www.facebook.com/rathore.incometax>

YouTube: Dr Rathore's Tax Video Lectures

No Paper Setter will admit the Blunders and will never come forward for providing any instruction.

Therefore, We should evaluate the Scripts on basis of performance in other questions (Best Judgement Assessment).

No student should be penalised for the out-dated Knowledge of the (Non-Resident / Non-Existent) Paper Setter.

- 1** Define e-Filing of Income Tax Returns. When it is compulsory ?
or Define e-Verification. What are different ways of e-verification of Income Tax Returns ?
- 2** When ITR-4S (SUGAM) can be filed? ***ITR-4S (Sugam) replaced by ITR-4 from AY 2017-18***
or Mention the due dates of Filing of Income tax Returns.
- 3** What is the due date of Filing of Service tax Returns and penalty of late filing of Service Tax Returns? ***GST wef 01-07-2017***
or Mention the process of e-Filing of Service Tax Returns. ***GST wef 01-07-2017***
- 4** Write Short Notes on: (a) Form 26AS (b) TDS on Rent (Section 194-I)
or (a) Mention different types of TDS Return and due date of TDS Returns.
(b) State the Provisions relating to TDS on payment of Life Insurance Policy (Section 194DA)

Dr. S. B. RATHORE, M.Com; M.Phil; LL.B; Ph.D.
Associate Professor of Commerce
Shyam Lal College (University of Delhi)
(Teaching since Oct-1977)
rathore_incometax@yahoo.co.in
Mobile 91-9811116835
Dated 08-05-2018

The Dean (Examination)
University of Delhi,
Delhi-110007
dean_exam@du.ac.in

Dear Sir/ Madam,

Please note the mistakes in the Paper of B Com (Hons) II Year, Semester-IV, SEC E-Filing of Returns, 25 Marks, 1 Hour (Unique Paper Code No. 24113407 held on Tues 08-05-18)

(1) Question No. 2 is regarding Filing of ITR-4S (Sugam), whereas this form does not exist in Financial Year 2016-17 (Assessment Year 2017-18). It is very important to mention that the same students have done questions on Income Tax in the third Semester (Core Paper- Income Tax Law and Practice) as per the Assessment year 2017-18.

(2) Question 3 is in respect of "Due dates of Filing Service Tax Returns and Penalty of its Late Filing". It is very painful to point out that the Paper Setter decided to have a full-fledged question on the Service Tax.

(3) The alternate Question 3 is regarding "Process of e-Filing Service Tax Returns". It is not worthless to mention that every citizen of India knows that Goods and Services Tax has been implemented in India with effect from 01-07-2017.

Taking into account the gravity of non-seriousness of the Paper setter and to give proper relief to students, you are requested to issue the relevant guidelines/ instructions at the earliest. Last date of submission of evaluated scripts of this paper is 16-05-18 as mentioned in Evaluation schedule of SEC Papers on the DU Website. So the guidelines / instructions (if any) may be uploaded on the websites of the Commerce Department or DU website.

In case of any clarification with regard to my submission, I may be contacted on my mobile 9811116835 (Round the clock i.e. 24 x 7) or rathore_incometax@ yahoo.co.in

Thanking you

Yours Faithfully,

(Dr S.B. Rathore)
Resi Address: 25, Saakshara Apartments,
A-3, Paschim Vihar, New Delhi-110063

Copy to: The Vice-Chancellor, University of Delhi, Delhi-7 vc@du.ac.in
The Head, Deptt of Commerce, University of Delhi, Delhi-7
info@commerceedu.com