

**Department of Commerce University of Delhi**  
**Guidelines for CBCS Revised Syllabus w.e.f. 2019-20 For the Paper Titled**  
**“E-FILING OF RETURNS” of B.Com. (Hons.) Paper No. BCH 4.5 (e)**  
**(Skill Enhancement Course) Semester-IV**

### Guidelines Meeting

- An online meeting for the above mentioned paper was held at Google meet platform on **17<sup>th</sup> April, 2021** at 1 p.m.
- 37 faculty members registered for the meeting and following faculty members attended the meeting on the scheduled day.

S.No.	Name of Teachers	Department/Affiliated College Name
1	<b>DR. NEERU VASISHTH (CONVENOR)</b>	<b>JANKI DEVI MEMORIAL COLLEGE</b>
2	<b>PROF. NITI BHASIN (REPRESENTATIVE FROM DEPARTMENT OF COMMERCE)</b>	<b>DEPARTMENT OF COMMERCE, DELHI SCHOOL OF ECONOMICS, UNIVERSITY OF DELHI</b>
3	MR. VARUN PANWAR	SHYAM LAL COLLEGE
4	MS. MANPREET KAUR	MATA SUNDRI COLLEGE FOR WOMEN
5	MS. RAMEET KAUR	MATA SUNDRI COLLEGE FOR WOMEN
6	MR. KUNDAN KUMAR	RAJDHANI COLLEGE
7	MS. LATIKA POSWAL	MAITREYI COLLEGE
8	MS. JYOTI MAHAJAN	SHYAM LAL COLLEGE
9	MR. SAURABH KUMAR	PGDAV COLLEGE
10	MS. SONAM BHATI	MAHARAJA AGRASEN COLLEGE
11	DR. ANSHIKA AGARWAL	RAMANUJAN COLLEGE
12	MS. RAMITA	MAITREYI COLLEGE
13	MR. ANKUSH KUMAR JINDAL	MAHARAJA AGRASEN COLLEGE
14	MS. KRITIKA KHURANA	MAITREYI COLLEGE
15	DR. RAJNI	BHARATI COLLEGE
16	MR. YASK SAIN	ACHARYA NARENDRA DEV COLLEGE
17	DR. NIRMAL JAIN	MAHARAJA AGRASEN COLLEGE
18	MS. RENU VERMA	SHRI RAM COLLEGE OF COMMERCE
19	MS. NEEHARIKA	SHAHEED BHAGAT SINGH COLLEGE
20	DR. MADHU JAIN	MAITREYI COLLEGE
21	MS. PINKI	RAMJAS COLLEGE
22	MS. RASLEEN KAUR	SRI GURU GOBIND SINGH COLLEGE OF COMMERCE

**The following guidelines were set in the meeting with the consent of all teachers and the representative of Department of Commerce, University of Delhi:**

1. There shall be 2 credit hours for theory lectures and 2 credit hours for practical (4 Practicals per batch).
2. There shall be internal practical exam of 2 hours of 50 marks and theory exam of 25 marks of one hour.
3. The internal assessment will be of 25 marks (10 marks for Assignment + 10 marks class test + 5 marks for attendance)

Particulars	Time allotted	Questions	Marks
<b>Internal Practical Exam</b>	2 Hours	<ul style="list-style-type: none"> <li>• 2 Questions without internal choice Practical question on e-filing of ITR &amp; TDS Returns - 35 Marks</li> <li>• Workbook of 10 Marks*</li> <li>• Viva of 5 Marks*</li> </ul>	<b>50</b>
<b>External Theory Exam</b>	1 Hour	<ul style="list-style-type: none"> <li>• 5 Questions with internal choice</li> </ul>	<b>25</b>
<b>Internal Assessment</b>		<ul style="list-style-type: none"> <li>• 10 marks for assignment (from theory portion of units 1-5)</li> <li>• 10 marks class test (from theory portion of units 1-5)</li> <li>• 5 marks for attendance</li> </ul>	<b>25</b>
<b>Total</b>			<b>100</b>

\*Workbook of 10 marks may be ignored for the academic session 2020-21. For the academic session 2020-21, the faculty members teaching the paper will have the flexibility to conduct viva if they find it convenient and feasible. From the academic session 2021-22 onwards, the above structure of internal practical exam will be followed.

4. Unit wise marks allotment for external theory exam

Unit No.	Name of Units	Marks for external theory exam
<b>Unit - 1</b>	Conceptual Framework: e-filing	5
<b>Unit - 2</b>	Income tax and e- filing of ITRs	5
<b>Unit - 3</b>	TDS and e-Filing of TDS returns	5
<b>Unit - 4</b>	Conceptual framework of GST	10
<b>Unit - 5</b>	Filing of GST returns	
<b>Total</b>		<b>25</b>

# UNIT WISE GUIDELINES (External Theory Exam - 25 Marks)

## Unit-1: 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.

Teaching Coverage	Examination Pattern
<ul style="list-style-type: none"><li>E-Filing: Meaning, Features, Merits, Limitations</li><li>Mode/Process of E-Filing</li><li>Difference between Regular Filing and E-Filing</li><li>E-Registration &amp; E-Verification of ITR</li></ul>	<b>5 marks</b> Attempt any 5 out of 7 Objective type questions* (1 Mark each) /Attempt any 10 out of 12 Objective type questions* (1/2 Mark each) Or 1 subjective question

\*Objective type questions include Fill in the blanks, MCQs, One line answer or True/False.

## 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**)

Teaching Coverage	Examination Pattern
<ul style="list-style-type: none"><li>Form 16 &amp; 16A, PAN card, Uses/importance of PAN, Structure of PAN</li><li>Introduction to different ITR forms</li><li>Due dates for filing of ITRs 1-6</li><li>Types of returns</li><li>Late filing fee u/s 234F</li></ul>	<b>5 marks</b> Attempt any 5 out of 7 Objective type questions* (1 Mark each) /Attempt any 10 out of 12 Objective type questions* (1/2 Mark each) Or 1 subjective question

\*Objective type questions include Fill in the blanks, MCQs, One line answer or True/False.

## Unit III: TDS and e-Filing 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**

Teaching Coverage	Examination Pattern
<ul style="list-style-type: none"> <li>• Meaning, importance and types of TDS</li> <li>• Due dates for deposit of TDS with the Government</li> <li>• Due dates of submitting TDS returns</li> <li>• TDS u/s 192, 193, 194,194A, 194B, 194C, 194DA, 194I, and 194J need to be covered. (Simple Numerical may be asked)</li> <li>• Date of issue of Form 16 and 16A after submitting the TDS Returns</li> <li>• Form 26AS: Meaning, Importance, Steps to download Form 26AS. (<b>Exposure to Form 16, 16A and 26AS to the students and its relevance</b>)</li> <li>• Introduction to Form 13, 15G and 15H</li> <li>• Various tags: Explanation</li> </ul>	<p style="text-align: center;"><b>5 marks</b></p> <p>Attempt any 5 out of 7 Objective type questions* (1 Mark each) /Attempt any 10 out of 12 Objective type questions* (1/2 Mark each)</p> <p style="text-align: center;">Or</p> <p>1 subjective question</p>

\*Objective type questions include Fill in the blanks, MCQs, One line answer or True/False.

## Units IV & V: Conceptual framework of GST & Filing of GST returns

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

Teaching Coverage	Examination Pattern
<ul style="list-style-type: none"> <li>• Broad classification of taxes, Pre-GST indirect tax structure, GST: Meaning, Features, Benefits, Components of GST, Various rates of GST (Simple Numerical Questions)</li> <li>• State Compensation Mechanism: Concept</li> <li>• GST Network: Structure, Salient Features, Functions</li> <li>• Meaning of input tax credit (ITC), Priority of set off. <i>Numerical Questions on ITC with priority of set off need not be covered.</i></li> <li>• Composition Scheme: Meaning, Threshold limit, Merits, Limit of Aggregate Turnover, Conditions for opting composition scheme, GST Rate under composition scheme. <i>Less emphasis to be given on determining the aggregate turnover and eligible person. Alternative composition scheme need not be covered.</i></li> <li>• Late fees in case on non-NIL returns, Nil returns and annual returns (Simple Numerical Questions)</li> <li>• Electronic liability register, electronic credit ledger, electronic cash ledger. (Simple Numerical Questions)</li> <li>• GST Returns – 1/2/3/4/9/3B, Dates of payment and the time period for filing of GST returns need to be covered.</li> </ul>	<p style="text-align: center;"><b>10 marks</b></p> <p>Q1: Numerical for 5 marks Q2: (i) Theory concepts for 3 marks (ii) 2 Objective type questions* out of 3 (1 mark each)</p> <p style="text-align: center;">Or</p> <p>Q1: Numerical for 5 marks Q2: Theory concepts for 5 marks</p>

\*Objective type questions include Fill in the blanks, MCQs, One line answer or True/False.

# UNIT WISE GUIDELINES (Internal Practical Exam - 50 Marks)

## 1. Practical workshop on e-filing of ITR returns

- (i) **ITR 3 & 5** will be covered for the Practical workshop on e-filing of ITRs.
- (ii) For ITR 5, preferably, remuneration to partners to remain limited to actual remuneration and interest limited to 12%.
- (iii) Assessment Year: 2020-21 **Sem-IV: Jan-Apr 2022 (AY 2021-22)**

## 2. Practical workshop on e-filing of TDS returns

- (i) **TDS-Form 24Q & 26Q** will be covered for the Practical workshop on e-filing of TDS returns.
- (ii) Preference should be given to Quarter 1, 2 or 3 while setting practical questions of TDS-Form 24Q
- (iii) Maximum 3 employees may be preferred in practical question of TDS-Form 24Q.
- (iv) Maximum 4 sections/ 4 deductees may be preferred in practical question of TDS-Form 26Q with cases of TDS u/s 193, 194, 194A, 194B, 194C, 194DA, 194I, & 194J.
- (v) Financial Year: 2020-21 **Sem-IV: Jan-Apr 2022 (FY 2021-22)**

## 3. Internal Practical Exam will include

- (i) **Unit 2: Income tax and e-filing of ITRs**
  - a. 1 Practical question of **e-filing of ITR-3 or ITR-5 for 20 Marks.**
  - b. **Excel Utility/Any other utility as notified by the Government available at income tax website.**
- (ii) **Unit 3: TDS and e-Filing of TDS returns**
  - a. 1 Practical question of **e-filing of TDS Form-24Q or Form-26Q for 15 Marks.**
  - b. **Java Utility/Any other utility as notified by the Government available at Tax Information Network website.**
- (iii) Workbook\* - 10 Marks

**Workbook of 10 marks may be ignored for the academic session 2020-21.**

- (iv) Viva\* - 5 Marks

The faculty members will have the flexibility to conduct viva if they find it convenient and feasible for the academic session 2020-21.

- (v) **No Practical question from Unit 4 & 5 (GST filing)**

- The faculty members participated actively in the discussion and appreciated the initiative of Prof. R.K. Singh, the HOD, Department of Commerce, Delhi School of Economics, University of Delhi and expressed sincere thanks to Prof. Amit Kumar Singh, Coordinator, Department of Commerce, Delhi School of Economics, University of Delhi, for the interest shown by him in executing this meeting.
- Special thanks to Prof. Niti Bhasin, Representative, Professor, Department of Commerce, Delhi School of Economics, University of Delhi, for her constant support throughout the deliberations in the meeting.
- The meeting ended with a vote of thanks to Prof. Niti Bhasin and all the faculty members.



**Dr. Neeru Vasishth**  
**(Convenor of the Meeting)**  
**Associate Professor**  
**Department of Commerce**  
**Janki Devi Memorial College**  
**University of Delhi**



**Prof. Niti Bhasin**  
**(Department Representative)**  
**Professor**  
**Department of Commerce**  
**Delhi School of Economics**  
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