

# 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)**