

# Guidelines for CBCS revised syllabus w.e.f. 2019-20

## For B.Com. (Hons.) Semester III

### Paper BCH 3.2: Income Tax Law and Practices

Department of Commerce, Delhi School of Economics, University of Delhi

in collaboration with

College of Vocational Studies, University of Delhi

Date: 20th October, 2022

#### MINUTES OF THE MEETING

An online meeting was held on Thursday, 20th October, 2022 at 3.30 pm on Google meet (Meeting ID <https://meet.google.com/jxm-ipc-z-tmq>) to prepare the Guidelines for the e-filing part of the paper titled "Income Tax Law & Practice" of B. Com. (Hons.) paper no. BCH 3.2 Semester-III, jointly organised by the Department of Commerce, Delhi School of Economics, University of Delhi and the College of Vocational Studies, University of Delhi.

A total of ninety-four (94) faculty members of the different colleges of the University of Delhi associated with the teaching of this paper registered in advance to attend the meeting and finally eighty-one (81) faculty members attended the meeting on the scheduled day, date and on the given link. The meeting was convened by Dr. Meera Nangia, Associate Professor, Commerce, College of Vocational Studies and represented by Dr. Supreet Kaur, Assistant Professor, Department of Commerce, Delhi School of Economics, University of Delhi. The following members were present in the online meeting:

Meeting Attendance		
S.No	Name of Faculty	Department/ Affiliated College Name
1	Dr Supreet Kaur (Representative)	Department of Commerce
2	Mr. Ankit Singh	Acharya Narendra Dev College
3	Mr. Yask Sain	Acharya Narendra Dev College
4	Dr. Parul Chopra	Aditi Mahavidyalaya
5	Ms. Shashi Kumari	Aditi Mahavidyalaya
6	Dr. Vinay Kumar	Aryabhatta College
7	Dr. Renu Aggarwal	Atma Ram Sanatan Dharma College
8	Dr. Sivachander G	Atma Ram Sanatan Dharma College

9	Mr. Barun Kumar Jha	Atma Ram Sanatan Dharma College
10	Mr. Ravinder Pant	Atma Ram Sanatan Dharma College
11	Dr. Vandana Bansal	Bharati College
12	Mr. Gulshan Kumar	Bharati College
13	Dr. Meera Nangia (Convenor)	College of Vocational Studies
14	Mr. Deepak Verma	College of Vocational Studies
15	Ms. Soumya Sharma	Daulat Ram College
16	Ms. Anubha Godara	Daulat Ram College
17	Dr. Renu Aggarwal	Deen Dayal Upadhyaya College
18	Dr. Sunil Kumar	Deen Dayal Upadhyaya College
19	Mr. Satyavir	Delhi College Of Arts And Commerce
20	Ms. Akanksha	Deshbandhu College
21	Dr. Nishi Sharma	Dr. Bhim Rao Ambedkar College
22	Ms. Sakshi Vasudeva	Dr. Bhim Rao Ambedkar College
23	Ms. Nishi Sharma	Dr. Bhim Rao Ambedkar College
24	Dr. Narender Singh Negi	Dyal Singh College
25	Dr. Pankaj Jain	Dyal Singh College
26	Mr. Anil Kumar	Dyal Singh College
27	Mr. Arun Kumar	Dyal Singh College
28	Mr. Jitender Chawla	Dyal Singh College
29	Ms. Diya Sharma	Dyal Singh College
30	Ms. Hansika Khurana	Gargi College
31	Ms. Isha Chugh	Gargi College
32	Ms. Nupur Tyagi	Gargi College
33	Ms. Sumant Meena	Gargi College
34	Mr. Arun Kumar	Hansraj College
35	Dr. Annu Aggarwal	Hindu College
36	Ms. Monika Arora	Indraprastha College For Women
37	Ms. Neha Rohra	Indraprastha College For Women
38	Ms. Sushma Neena Kumar	Indraprastha College For Women
39	Dr. Ameeta Motwani	Jesus And Mary College
40	Dr. Renu Gupta	Jesus And Mary College
41	Ms. Saloni Arora	Jesus And Mary College
42	Ms. Vrinda Moda	Jesus And Mary College
43	Dr. Shiran Khan	Kalindi College
44	Prof. Naina Hasija	Kalindi College
45	Dr. Mamta Bhushan	Kamala Nehru College
46	Dr. Sameer Lama	Kirori Mal College
47	Ms. Indu	Lady Shriram College For Women
48	Ms. Vanshika Jain	Lady Shriram College For Women
49	Mr. Ankush Kumar Jindal	Maharaja Agrasen College
50	Dr. Sonal Babbar	Maitreyi College
51	Ms. Kritika Khurana	Maitreyi College
52	Ms. Manpreet Kaur	Mata Sundri College For Women
53	Dr. Chandan Karki	Motilal Nehru College
54	Mr. Mahesh Kumar	Motilal Nehru College

55	Dr. Krishna Shukla	PGDAV College (Evening)
56	Dr. Meenakshi Yadav	PGDAV College (Evening)
57	Mr. Gaurav Sharma	Rajdhani College
58	Mr. Anil Kumar Bhatt	Ram Lal Anand College
59	Ms. Charu Jain	Ramanujan College
60	Ms. Pinki	Ramjas College
61	Dr. Promila Bhardwaj	Satyawati College (Evening)
62	Mr. Gopal Krishan Arora	SGND Khalsa College
63	Ms. Kamaldeep Kaur	SGTB Khalsa College
64	Mr. Hashir Mairaj	Shaheed Bhagat Singh College
65	Mohd Ehtesham	Shaheed Bhagat Singh College (Evening)
66	Ms. Shivali Veen	Shaheed Bhagat Singh College (Evening)
67	Ms. Manisha	Shivaji College
68	Dr. Neha Bothra	Shyam Lal College
69	Mr. Mohd Sajid	Shyam Lal College
70	Ms. Silky Jain	Sri Aurobindo College
71	Dr. Gurminder Kaur Arora	Sri Guru Gobind Singh College Of Commerce
72	Dr. Jappanjyot Kaur	Sri Guru Gobind Singh College Of Commerce
73	Ms. Manleen Kaur	Sri Guru Gobind Singh College Of Commerce
74	Ms. Rasleen Kaur	Sri Guru Gobind Singh College Of Commerce
75	Ms. Priyanka	Sri Venkateshwara College
76	Mr. Aashish Jain	Sri Venkateswara College
77	Dr. Laxman Ram Paliwal	Swami Shraddhanand College
78	Ms. Radhika Srinivasan	Vivekananda College
79	Ms. Shoeba	Zakir Husain Delhi College
80	Ms. Garima	Zakir Husain Delhi College Evening
81	Sushma Agarwal	IP college

The following guidelines regarding only the practical portion (E-Filing of Income Tax Returns) were set in the online meeting with the consent of all the Faculty Members so that a uniform approach is adopted by all concerned with the teaching and evaluation of the practical 'E-filing' component:

1. The Excel input option in the GOI E-filing utility shall be followed in the teaching & evaluation of the practical.
2. The 'JSON' output file shall be generated by the student from the ITR- 2 downloaded from the GOI income tax website since the erstwhile 'XML' output file does not exist anymore.
3. The Evaluator may consider the following schedules - general information, heads of income, deductions, tax deducted at source, advance tax, A-L schedule, if required,

verification, generation of JSON file, comparison of correct income and deduction with the JSON output for evaluating the student.

**This arrangement is only for Assessment Year 2022-2023. It shall be reviewed again for future Assessment Years.**

All the faculty members participated actively in the deliberations and appreciated the timely initiative of Prof. Ajay Kumar Singh, the Dean & Head, Department of Commerce and expressed sincere thanks to Prof. Amit Kumar Sigh, Coordinator, Department of Commerce, University of Delhi for the interest shown by him in executing this meeting and special thanks to Dr. Supreet Kaur, Representative, Assistant Professor, Department of Commerce, University of Delhi, for her inputs throughout the deliberations in the meeting.

The meeting ended with a vote of thanks to Prof Ajay Jaiswal, OSD College of Vocational Studies and Dr Meera Nangia, Convener of the meeting, Dr Supreet Kaur, Assistant Professor, Representative, Department of Commerce, University of Delhi and Prof. Amit Singh, Coordinator of the Meeting, Department of Commerce, University of Delhi.



Dr. Meera Nangia

Associate Professor

College of Vocational Studies

University of Delhi



Dr. Supreet Kaur

Assistant Professor

Department of Commerce

Delhi School of Economics

University of Delhi