

Guidelines for NEP: UGCF Syllabus w.e.f. 2022-23

For the Paper Titled

“E-FILING OF RETURNS” of B.Com.

GE-6.5 (Generic Elective Course), Semester-VI

ORGANISED BY

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

and

Sri Aurobindo College (Evening), University of Delhi

18/03/2025

Minutes of the Meeting

An online meeting was held on Tuesday, 18th March, 2025 at 5:00 PM on Google Meet Platform to prepare the Guidelines for NEP: UGCF Syllabus w.e.f. 2022-23 for the paper titled “E-FILING OF RETURNS” of B.Com., GE-6.5 (Generic Elective Course), Semester-VI, organised by Department of Commerce, Delhi School of Economics, University of Delhi and Sri Aurobindo College (Evening), University of Delhi.

Mr. Varun Panwar, Assistant Professor at the Department of Commerce, Sri Aurobindo College (Evening), convened the meeting and Dr. Supreet Kaur, Assistant Professor at the Department of Commerce, University of Delhi, represented the Department of Commerce, Delhi School of Economics, University of Delhi. The following members were present in the online meeting:

S.No.	Name of the Faculty Members	Name of the College
1.	Mr. Varun Panwar (Convener)	Sri Aurobindo College (Evening)
2.	Dr. Supreet Kaur (Department Representative)	Department of Commerce, Delhi School of Economics
3.	Dr. Gira Singh	Daulat Ram College
4.	Dr. Namita Aggarwal	Gargi College
5.	Ms. Megha Mandal	PGDAV College
6.	Ms. Pinki	Ramjas College
7.	Mr Harsh Jaiswal	Ramjas College
8.	Ms. Ritika Sharma	Department of Distance and Continuing Education, School of Open Learning, Campus of Open Learning
9.	Ms. Manisha	Shivaji College
10.	Mr. Amit Kapoor	Shyam Lal College

The following guidelines were set in the online meeting with the consent of faculty members present and the representative of the Department of Commerce, Delhi School of Economics, University of Delhi:

TEACHING AND EXAMINATION RELATED GUIDELINES

1. There shall be 2 credit hours for theory lectures and 2 credit hours for practicals per week (4 Practicals per batch).
2. A total of 30 theory lectures have been allocated, and the corresponding theory examination will be graded out of 60 marks.
3. Total number of questions will be five. All questions will carry equal weightage, i.e. 12 marks for each, with an internal choice. The format requiring comprehensive coverage of the entire syllabus must be asked, and there should not be more than two parts in a question.

For Example: Q1/Q2/Q3/Q4/Q5

(a)

(b)

Or

(c)

(d)

4. Unit-wise allocation of lectures, marks and question patterns for theory examination are recommended as follows:

Allocation of Lectures, Marks and Question Patterns for Theory Examination				
Unit No.	Name of the Unit	No. of Lectures/hours	Allocation of Marks	Questions
Unit-1	Income tax: An overview	5	12	1 Question with internal choice
Unit-2	Maintenance of accounts, audit, and taxation on presumptive	7	12	1 Question with internal choice
Unit-3	e-Filing: Conceptual framework and filing of Income Tax Returns	9	18	1.5 Question with internal choice
Unit-4	Tax Deducted at Source	4	12	1 Question with internal choice
Unit-5	e-Filing of TDS returns	5	6	0.5 Question with internal choice
Total		30	60	5 Questions with internal choice

5. The internal assessment will be of 20 marks as per the University Rule.

GUIDELINES RELATED TO THEORY EXAMINATION – 60 MARKS

UNIT 1: INCOME TAX: AN OVERVIEW		
Syllabus of the Unit	Scope of the Unit	Practical Coverage
Incomes taxable under different heads, computation of total income and tax liability of individuals, New tax regime for individuals PAN and due date of filing of income tax return.	<ol style="list-style-type: none"> 1. Introduction to Income Tax: <ol style="list-style-type: none"> (i) Basic terminology (ii) Incomes taxable under different heads (iii) Computation of total income and tax liability of individuals (iv) New tax regime 2. Comparison between Old and New tax regimes. 3. PAN Card: Meaning and Importance. <p>Overview only</p>	
Provisions related to advance payment of tax; Reliefs for an individual.	<ol style="list-style-type: none"> 1. Provisions of advance payment of tax. 2. Relief u/s 89. <p>Numerical questions on the advance payment of tax and Relief u/s 89 should be avoided.</p>	
Deductions available from Gross Total Income.	<p>Deductions available from gross total income: 80C, 80CCD, 80D, 80DD, 80E, 80TTA, 80TTB, 80QQB.</p> <p>Numerical questions on Deductions u/s 80C to 80U should be avoided.</p>	
UNIT 2: MAINTENANCE OF ACCOUNTS, AUDIT, AND TAXATION ON PRESUMPTIVE		
Syllabus of the Unit	Scope of the Unit	Practical Coverage
Provisions of maintenance of accounts by certain persons carrying on profession or business [Sec.44AA]; Provisions of audit of accounts of certain persons carrying on business or profession [Sec.44AB].	<ol style="list-style-type: none"> 1. Maintenance of accounts by certain persons carrying on profession or business [Sec.44AA]. 2. Audit of accounts of certain persons carrying on business or profession [Sec.44AB]. <p>Overview only</p>	

Special provision for computing profits and gains of business on presumptive basis [Sec.44AD]; Special provision for computing profits and gains of profession on presumptive basis [Sec.44ADA].	<ol style="list-style-type: none"> 1. Computing profits and gains of the business on presumptive basis [Sec.44AD]. 2. Computing profits and gains of the profession on presumptive basis [Sec.44ADA]. <p>Simple numerical u/s 44AD and u/s 44ADA to be covered.</p>	
Special provision for computing profits and gains of business of plying, hiring or leasing goods carriages [Sec. 44AE].	<p>Computing profits and gains of the business of plying, hiring or leasing goods carriages [Sec. 44AE]. Overview only</p> <p>Numerical questions u/s 44AE should be avoided.</p>	

UNIT 3: E-FILING: CONCEPTUAL FRAMEWORK AND FILING OF INCOME TAX RETURNS

Syllabus of the Unit	Scope of the Unit	Practical Coverage
Meaning and merits of e-Filing.	<ol style="list-style-type: none"> 1. E-Filing: Meaning, Features, Advantages, and Disadvantages. 2. Consequences of delay in filing the return of income. 3. Difference between Manual Filing and E-Filing of Returns. 4. Mode/Process of E-Filing. 5. E-Registration: Meaning and Process 6. E-Verification: Meaning and Mode 	
Filing of income tax returns in ITR-1, ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.	<ol style="list-style-type: none"> 1. Types of ITR (ITR 1-5): Meaning, Applicability, Precautions, Due Date and Other Provisions of Filing of ITRs. 2. Documents required for filing of ITR 1-5. 3. Types of Returns: <ol style="list-style-type: none"> (i) Mandatory, Voluntary, Defective and Belated Return (ii) Revised and Updated Return 4. Updated Income Tax Return (ITR U) to be covered in brief. 5. Late filing fee u/s 234F. 	<ol style="list-style-type: none"> 1. ITR-1 (Sahaj) 2. ITR-2

UNIT 4: TAX DEDUCTED AT SOURCE

Syllabus of the Unit	Scope of the Unit	Practical Coverage
Schedule for deposit of TDS; Schedule for submission of TDS returns.	<ol style="list-style-type: none"> 1. Tax Deducted at Source: Meaning, Applicability, Objectives, and Advantages. 2. Due dates for deposit of TDS with the Government. 3. Due dates of submitting TDS returns. <p>Overview only</p>	
Provisions relating to TDS.	<p>TDS u/s 192, 193, 194, 194A, 194B, 194C, 194I, and 194J need to be covered.</p> <p>Simple numerical questions to be covered.</p>	
Exemption from TDS: Form 13, 15G, 15H; Form 16, AIS.	<ol style="list-style-type: none"> 1. Exemption from TDS: Meaning, Applicability and Scope: <ol style="list-style-type: none"> (i) Form 15G (ii) Form 15H (iii) Form 13 2. TDS Certificates: Meaning, Applicability, and Scope: <ol style="list-style-type: none"> (i) Form 16 & 16A (ii) Form 16B & 16C 3. Form 26AS: Meaning, Importance, and Steps to Download Form 26AS. 4. Annual Information System (AIS) to be covered in brief. 	

UNIT 5: E-FILING OF TDS RETURNS

Syllabus of the Unit	Scope of the Unit	Practical Coverage
Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24 Q and Form 26 Q].	<ol style="list-style-type: none"> 1. Various forms for filing TDS returns: Meaning, Scope, and Due dates: <ol style="list-style-type: none"> (i) Form 24 Q (ii) Form 26 Q (iii) Form 26 QB (iv) Form 26 QC 2. Various tags: Meaning and Applicability: <ol style="list-style-type: none"> (i) Tags under Form 24 Q (ii) Tags under Form 26 Q 	<ol style="list-style-type: none"> 1. Form 24 Q 2. Form 26 Q

GUIDELINES RELATED TO PRACTICAL EXAMINATION: 80 MARKS

(Continuous Assessment, End Semester Practical Exam and Viva-Voce)

1. A total of 30 practical lectures have been allocated. These lectures will constitute 60 hours of practical workshops on the e-filing of Income Tax Returns (ITR) and Tax Deducted at Source (TDS) returns, with each lecture session being 2 hours in duration.
2. The practical examination carries a total weight of 80 marks, comprise of End Semester Practical Exam, Viva-Voce, and Workbook/Practical Files (Continuous Assessment).
3. Coverage and allocation of marks and question patterns for the Practical Examination are recommended as follows:

1. Practical on e-filing of ITR returns

- (i) ITR 1 & ITR 2 will be covered for the Practical workshop on e-filing of ITRs.
- (ii) Assessment Year will be 2024-25.

2. Practical on e-filing of TDS returns

- (i) TDS-Form 24Q & Form 26Q will be covered for the Practical workshop on e-filing of TDS returns.
- (ii) Preference should be given to quarters 1, 2 or 3 while setting practical questions of TDS-Form 24Q.
- (iii) Maximum 3 employees may be preferred in the practical question of TDS-Form 24Q.
- (iv) Maximum 4 sections/ 4 deductee may be preferred in practical question of TDS-Form 26Q with cases of TDS u/s 193, 194, 194A, 194B, 194C, 194I, &194J.
- (v) Financial Year will be 2024-25.

3. Practical Examination will include

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

6. An overview of the “**E-FILING OF RETURN**” assessment structure, with respect to End Semester Practical Exam, Theory Examination, Viva-Voce, Continuous Assessment, and Internal Assessment, is summarised and presented as follows:

Particulars	Question Pattern	Marks
Practical Examination	<ul style="list-style-type: none"> • End Semester Practical Exam: Two Practical Questions without internal choice:- 40 Marks <ul style="list-style-type: none"> ➤ 1st Question on the e-filing of ITR:- 20 Marks ➤ 2nd Question on the e-filing of TDS Returns:- 20 Marks • Continuous Assessment: One Workbook/Practical File :-20 Marks • Viva-Voce:- 20 Marks 	80
Theory Examination	5 Questions with internal choice	60
Internal Assessment	<ul style="list-style-type: none"> • 8 Marks for Assignment (<i>Theory Portion Only</i>) • 8 Marks for Class Test (<i>Theory Portion Only</i>) • 4 Marks for Attendance (<i>As Per University Rule</i>) 	20
Total		160

The faculty members participated actively in the discussion and appreciated the initiative of respected Sr. Prof. Ajay Kumar Singh, Head and Dean, Department of Commerce, Delhi School of Economics, University of Delhi. Sincere thanks are expressed to Dr. Sonal Thukral, Coordinator, Associate Professor, Commerce Department, University of Delhi, for the interest shown by him in executing this meeting. Special thanks are given to Dr. Supreet Kaur, Department Representative, Assistant Professor, Department of Commerce, Delhi School of Economics, University of Delhi, for his inputs and support throughout the deliberations of the meeting.

The meeting ended with a vote of thanks to the Convener of the meeting Mr. Varun Panwar, Department Representative, Dr. Supreet Kaur, Coordinator, Department-College Interface of Commerce Department, Dr. Sonal Thukral and all the faculty members who participated in the meeting.



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