

**P.B.SIDDHARTHA COLLEGE OF ARTS &SCIENCE :: VIJAYAWADA-10..**  
(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam)

**E FILING**

<b>Semester:</b>	VI	<b>Credits :</b>	4
Offered to	<b>B.Com(General )</b>	<b>Course Code</b>	<b>COMSET18</b>
Course Type	<b>Core (Theory)</b>	<b>Year of Introduction</b>	<b>2022-23</b>
<b>Year of Revision:</b>		<b>Percentage of Revision:</b>	
<b>Hours Taught</b>	75 hrs. Per Semester		
<b>Course Prerequisites (if any):</b>			

CO1: Students are able to understand and apply basic knowledge of Indian Tax System (PO5) (PSO1)

CO2: Students will equip themselves in specialization in taxation system (PO5) (PSO1)

CO3: Students will enhance their skills in presenting returns (PO5) (PSO1)

CO4: Students are able to involve in activities of chartered accountants for filing returns (PO5) (PSO1)

CO5: Students will get awareness on how to file returns of Income Tax and GST (PO5) (PSO1)

**UNIT 1: Introduction, Nature and Scope**

Introduction- Definition –importance and scope of returns--Types of Assesses –under Income Tax and Goods and Service Tax-Sources of income-

**UNIT 2:- Returns filing under Income Tax**

Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing and Electronic and Payment System (eFPS)-for Individuals- ITR1,ITR2,ITR3,ITR4,For Firms and CompaniesITR5,ITR6,ITR7.

**UNIT 3: –Penalties and Prosecution under Income Tax**

Nonpayment, failure to comply,-Concealment-, Book Audit, Loans-International transactions, TDS

**UNIT 4:-Returns filing under Goods Service Tax**

GSTR1, GSTR2, GSTR2A, GSTR3B, GSTR4, GSTR5, GSTR6

**UNIT 5.–Penalties and Prosecution under GST**

Differences between fees and penalty-Types of penalties under section 122 to 138

**Text Books:**

1. Varun Panwar ,Jyothi Mahajan Introduction to efilng returns MKM Publishers

**References:**

1. Hemachandjain and H.N.Tiwari Computer Application in Business Taxman’s Publication

2. SusheelaMadan Computer Application in Business MKM Publishers

**Co-Curricular Activities**

- Training of students by a related field expert.
- Assignments (including technical assignments like collection of submitted returns of various organizations, Case Studies of problems raised at the time of submission of returns.
- Seminars, Conferences ,discussions by inviting concerned institutions
- Visits to local chartered Accountants to expose the practical filing procedure
- Invited lectures and presentations on related topics by field experts.

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**Time: 3Hrs**

**Max Marls: 75**

**Section –A**

**Answer any Five of the following**

**5X5=25M**

**1. Define the term returns**

2. What are the different types of Assesses?
3. Explain the different methods of filing under income tax
4. Explain EFPS
5. Define Penalty
6. Define Concealment
7. How many types of returns are there in GST
8. Write any two differences between fees and penalty?

**Section –B**

**Answer the following**

**5X10=50M**

9. a) Explain the procedure of filing under income tax act and GST  
Or  
b) Explain about sources of income charged under income tax and GST
10. a) Explain various types of return forms for filing income under income tax act for individuals  
Or  
b) Discuss various procedures of E-Filing
11. a). How income tax return is useful for outside bodies to an individual  
Or  
b) What are the different types of penalties under income tax act for non – compliance of filing
12. a) Explain GSTR-1, GSTR-2, GSTR-2A , GSTR-3B and GSTR-4  
Or  
b) How returns are filed under GST
13. a) What are the different types of penalties u/s 122 to 138  
Or  
b) Discuss different types of penalties and prosecutions under GST.

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