

**Scope**

This course provides the basic knowledge on filing of e-returns of Income Tax and includes calculation of Tax Deductions at Source, Value Added Tax and various ITR forms.

**Objective**

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**List of practical**

1. Creation of login of e- filing
2. E- Filing of income tax returns,
3. Calculation of TDS
4. Provision and Procedures of GST
5. Compulsory On-Line filing of returns for specified assesses.
6. Application for Getting PAN / TAN
7. E- payment of tax on total income and tax calculator
8. Submit returns of various forms
9. Filing of GST Returns
10. GST Registration
11. Outstanding tax demand and refund status

**Suggested Readings**

**Text Book**

1. Gaur and Narang (2016),“ *Income Tax Law and Practice*”, Kalyani Publisher Luthiana, 44<sup>th</sup> Edition.

**References book:**

1. Singhania, Vinod K. & Monica Singhania, (2016), *Students’ Guide to Income Tax*, University Edition. Taxmann Publications Pvt. Ltd., New Delhi., 54<sup>th</sup> Edition,
2. Ahuja, Girish & Ravi Gupta, (2016), *Systematic Approach to Income Tax*. Bharat Law House, Delhi. 35<sup>th</sup> Edition.

**Software**

1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. ‘Excel Utility’ available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

## EX NO.1

### CREATION OF LOGIN FOR E-FILING

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#### AIM

To create a login for e-filing of tax returns

#### ALGORITHM

Step 1: Start--- All programs ----Google Chrome

Step 2: In Google chrome type [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

Step 3: Press Enter key

Step 4: Income tax e-filing screen will appear.

Step 5: In new user click register yourself button.

Step 6: The screen will appear

Step 7: Enter the details

## EX NO.2

### E-FILING OF INCOME TAX RETURNS

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#### AIM:

To identify e-filing of income tax return

#### ALGORITHM:

Step 1: Start--- All programs ----Google Chrome

Step 2: In Google chrome type [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

Step 3: Press Enter key

Step 4: Income tax e-filing screen will appear.

Step 5: In new user click register yourself button.

Step 6: The screen will appear

Step 7: Enter the details

**EX NO.3**  
**CALCULATION OF TDS**

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**AIM:**

To identify calculation of TDS

**ALGORITHM:**

Step 1: Start--- All programs ---- Google Chrome

Step 2: In Google chrome type [www.tdscalculatoin.com](http://www.tdscalculatoin.com)

Step 3: Press Enter key

Step 4: TDS calculation screen will appear.

Step 5: Enter the details

Step 6: Click calculate

Step 7: The calculation is made

## EX NO.4

### PROVISION AND PROCEDURE OF GST

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#### **AIM:**

To know the provision and procedure for GST

#### **ALGORITHM:**

Step 1: Start--- All programs ----Google Chrome

Step 2: In Google chrome type "<https://reg.gst.gov.in/registration/>"

Step 3: Press Enter key

Step 4: The screen will appear.

Step 5: Select all and click and Save As

Step 6: The application will be saved

## EX NO.5

### COMPULSORY ONLINE FILING OF RETURNS FOR SPECIFIED ASSESSEE

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#### AIM:

To know compulsory online filing of return for specified assessee.

#### ALGORITHM

Step 1: Start--- All programs ----Google Chrome.

Step 2: In Google chrome type "[www.incometaxindiaefiling.gov.in/eFiling](http://www.incometaxindiaefiling.gov.in/eFiling)".

Step 3: Press Enter key.

Step 4: The screen will appear.

Step 5: Select all click Save As.

Step 6: The application will be saved.

## EX NO.5

### COMPULSORY ONLINE FILING OF RETURNS FOR SPECIFIED ASSESSEE

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#### AIM:

To know compulsory online filing of return for specified assessee.

#### ALGORITHM

Step 1: Start--- All programs ----Google Chrome.

Step 2: In Google chrome type "[www.incometaxindiaefiling.gov.in/eFiling](http://www.incometaxindiaefiling.gov.in/eFiling)".

Step 3: Press Enter key.

Step 4: The screen will appear.

Step 5: Select all click Save As.

Step 6: The application will be saved.

## EX NO.6

### APPLICATION FOR GETTING PAN/TAN

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**AIM:**

To identify application for getting PAN/TAN.

**ALGORITHM:****ALGORITHM**

Step 1: Start--- All programs ----Google Chrome.

Step 2: In Google chrome type

“[www.incometaxindia.gov.in/Pages/tax-services/apply-for-pan.aspx](http://www.incometaxindia.gov.in/Pages/tax-services/apply-for-pan.aspx)”.

Step 3: Press Enter key.

Step 4: The screen will appear.

Step 5: Click application for PAN.

Step 6: The application will display and fill it.

Step 7: Click submit.

## EX NO.7

### E-PAYMENT OF TAX ON TOTAL INCOME AND TAX CALCULATOR

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#### AIM:

To identify E-payment of tax on total income and tax calculator.

#### ALGORITHM:

Step 1: Start--- All programs ----Google Chrome

Step 2: In Google chrome type

["www.incometaxindia.gov.in/Pages/tools/income-tax-calculator.aspx"](http://www.incometaxindia.gov.in/Pages/tools/income-tax-calculator.aspx).

Step 3: Press Enter key

Step 4: The screen will appear.

Step 5: Click Income tax calculator.

Step 6: The application will display and fill the details.

Step 7: Click "Calculate".

Step 8: The calculation is made.

## EX NO.8

### SUBMIT RETURNS OF VARIOUS FORMS

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**AIM:**

To submit returns of various forms.

**ALGORITHM:**

Step 1: Start--- All programs ----Google Chrome

Step 2: In Google chrome type

["www.incometaxindia.gov.in/pages/downloads/income-tax-return.aspx"](http://www.incometaxindia.gov.in/pages/downloads/income-tax-return.aspx).

Step 3: Press Enter key

Step 4: The forms will appear.

Step 5: Enter the details.

Step 6: Press Enter key

**EX NO.9**  
**FILING OF GST RETURNS**

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**AIM:**

To file GST returns.

**ALGORITHM:**

Step 1: Start--- All programs -----Google Chrome

Step 2: In Google chrome type "<https://www.gst.gov.in/help/returns>".

Step 3: Press Enter key

Step 4: The forms will appear.

Step 5: Enter the details.

Step 6: Press Enter key

**EX NO.10**  
**GST REGISTRATION**

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**AIM:**

To identify GST registration.

**ALGORITHM:**

Step 1: Start--- All programs ---- Google Chrome

Step 2: In Google chrome type

[“https://reg.gst.gov.in/registration/”](https://reg.gst.gov.in/registration/)

Step 3: Press Enter key

Step 4: The screen will appear.

Step 5: Enter the details.

Step 6 : Press Enter key

## EX NO.11

### OUTSTANDING TAX DEMAND AND REFUND STATUS

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#### AIM:

To know the outstanding tax demand and refund status.

#### ALGORITHM:

Step 1: Start--- All programs ---- Google Chrome

Step 2: In Google chrome type "[www.incometaxindia.gov.in.](http://www.incometaxindia.gov.in)"

Step 3: The screen will appear.

Step 4: Enter the details.

Step 5: Click Submit