

Income Tax E- Filing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Income Tax E-Filing	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

This paper provides hands-on experience in filing the income tax returns for an Individual.

Learning outcomes

After completion of the course, learners will be able to :

1. Develop an understanding on the different returns applicable in case of various assessees.
2. Develop an understanding of the meaning and procedure for form 168.
3. Explain the relevance of PAN card in filing the return.
4. Demonstrate the applicability of offline utilities for returns.

Course Contents:

Unit 1: Basic Concepts (15 hours)

Types of return: revised return, defective return; PAN; self-assessment, scrutiny assessment, best judgement assessment; rectification of returns; time limit; annual income statement, returns and assessment.

Unit 2: E-filing of Return -I (10 hours)

Form 168; case studies on e-filing of return using online/offline utility softwares especially for ITR 1.

Unit 3: E-filing of Return -II (10 hours)

Form 168; case studies on e-filing of return using online/offline utility softwares especially for ITR 2.

Unit 4: E-filing of Return -III (10 hours)

Form 168; case studies on e-filing of return using online/offline utility softwares especially for ITR 3.

Practical Exercises (30 Hours)

The learners are required to:

1. Identify 5 different assessees and check Form 168 for each case.
2. Educate the non-filers of return about the relevance of filing a return (including Zero return).
3. File the return (ITR 1/ ITR 2/ITR 3) for an assessee.
4. Demonstrate the applicability of offline utilities for returns.

Suggested Readings

- Ahuja, G., & Gupta, R. *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., New Delhi.
- Mittal, N. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, V. K., & Singhania, M. *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.

Latest edition of books is to be followed.

Additional Resources

- The Income Tax Act 2025.
- www.incometaxindia.gov.in
- www.incometax.gov.in.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.